

Policy Committee Agenda
Thursday, May 19, 2016 7:00 p.m.
Room 200, T/E Administration Offices

- 1. Approval of Minutes of the April 21, 2016 Policy Committee Meeting**
- 2. Public Comment**
- 3. Review of Policies for 2nd Reading**
 - Policy 8060: Security of District Facilities
 - Policy and Regulation 6194: District Issued Laptops
 - Policy 6133: Writing Across the Curriculum
- 4. Information**
 - None
- 5. Follow Up from Previous Policy Committee Meeting**
 - Regulation 8060: Security of District Facilities
 - Policy 9140: Board Committees
- 6. Policies and Regulations for Review and Discussion**
 - Regulation 5414: Electronic Communication Devices: Use by Students
 - Policy 4020: Conflict of Interest and Disclosure of Confidential Information – Prohibition (Tredyffrin/Easttown School District Employees)
 - Policy and Regulation 8120: Food and Nutrition Services
 - Policy 9360: Conflict of Interest (Board Members)
 - Policy 3231: Federal Fiscal Compliance
 - Policy 3390: Travel Reimbursement – Federal Programs
 - Regulation 3231: Federal Fiscal Compliance – Allowability of Costs
 - Regulation 3232: Federal Fiscal Compliance – Cash Management
 - Regulation 3233: Federal Fiscal Compliance - Procurement
 - Regulation 3234: Subrecipient Monitoring
 - Regulation 3235: Federal Fiscal Compliance – Types of Costs, Obligations and Property Management

7. Future Meetings

The final Policy Committee Meeting for the 2015-2016 academic year is scheduled for 7:00 p.m. on June 9, 2016. Please visit the District website at www.tesd.net for updated information on Board committee meeting dates, times, locations and agendas. All meetings are held at the Tredyffrin/Easttown Administration Offices, 940 West Valley Road, Suite 1700, in Room 200.

2016 Policy Committee Goals:

1. To identify and examine critical issues facing the District from a Policy perspective.
2. To review existing Policies and develop new Policies in response to legal requirements administrative recommendations, Board priorities, community input and external issues.
3. To communicate Policy revisions or new Policies to stakeholders via webpage postings, email messages, and oral reports at Board meetings.
4. To continue with a cyclical review of Board policies in determining if policies should be revised, updated or repealed.

**Draft Pending Committee Approval
Policy Committee Meeting
Thursday, April 21, 2016
T/E Administrative Offices, Room 200
7:00 p.m.**

Board Committee Members: Kevin Buraks, Chair; Todd Kantorczyk, Kate Murphy, Ed Sweeney
Other Board Members: Doug Carlson, Michele Burger, Virginia Lastner
T/E School District Representatives: Rich Gusick, Ken Roos, Art McDonnell, Mike Szymendera, and Mark Cataldi

Community Members: Jerry Henige, Theodore Horvath, Doug Anestad

Approval of Minutes: The minutes of the March 17, 2016 meeting were approved.

Public Comment

Theodore Horvath commented on Policy and Regulation 8060 Security of District Facilities relating to the track area at Valley Forge Middle School.

Doug Anestad commented on Policy and Regulation 8060 Security of District Facilities.

Doug Anestad commented on Policy and Regulation 6194 District Issued Laptops.

Jerry Henige commented on Policy 9140 Board Committees.

Doug Anestad commented on Policy 9140 Board Committees.

Review of Policies for 2nd Reading

After review and discussion, it was recommended that the following Policy be sent to the Board of School Directors for a second reading at their meeting on April 25, 2016.

Policy 7100: Gifts and Bequests to the District

Revisions to this Policy include the District not accepting memorials paying tribute to deceased community members. Research in the field of mental health indicates that memorials may not serve in the best interest of students who are reminded of the death. The Board will acknowledge gifts and monetary contributions to the general fund with a statement identifying the donor or person in whose name the donation was made at a public Board meeting.

Information

None

Follow Up from Previous Policy Committee Meeting

Regulation 5402: Student Wellness and Nutrition

This Regulation was brought back to the committee with revisions based upon the Policy Committee meeting on March 17, 2016. The Policy Committee made revisions to Regulation 5402 for the elementary schools only. For the elementary schools, no food of any kind is permitted to be shared during the school day with other students either by other students, teachers or other staff, or other persons in connection with recognition of birthdays, holidays, or celebrations. The sharing of homemade foods is still prohibited in all schools. Feedback from the building principals denoted that snack time was felt to be essential for students, especially for those with later lunch times. Students may still bring in an individual snack that cannot be shared with other students. The middle school principals indicated that the current procedures and precautions for students with students with allergies are working well.

Policy and Regulation 8060: Security of District Facilities

A change in the Policy title was made to match with the title of the Regulation. Revisions to this Policy and Regulation focused on unauthorized use of District facilities by non-District personnel during the school day. This topic originated from a community member and was included in the safety and security consultant's report recommending that the District adopt a policy and procedures restricting the use of school tracks, courts, etc. during school hours. Discussion was held on the implementation of the Policy, signage at designated locations indicating times of unauthorized use, and communication to the community once the Policy is adopted. This Policy will be sent to the Board of School Directors for a first reading at their meeting on April 25, 2016. The Regulation will be discussed at the next meeting.

Policies and Regulations for Review and Discussion

Policy and Regulation 6194 District Issued Laptops

This new Policy and new Regulation were introduced in connection with the Board approved one-to-one laptop initiative that will begin in the 2016-2017 school year. The Policy incorporates the components of communication to students and parents/guardians, terms and conditions of use, guidelines for establishing regulations, and sanctions for noncompliance. The Regulation includes an Agreement for Laptop Use that must be signed by students and parents/guardians, as well as an attachment on Best Practices for Laptop Use. This Policy will be sent to the Board of School Directors for a first reading at their meeting on April 25, 2016.

Policy 9140: Board Committees

The function, appointment and membership of Board Committees are covered in this Policy. The President appoints committee members to the designated committees. Ad hoc committees are established as needed. Where practical, committee chairpersons and membership should rotate among Board members. Standing committee meetings are open to the public and community members may address the committee. Discussion was held regarding community members serving on standing committees, as well as rotating membership of Board members on standing committees. Board members who serve on the Policy Committee, other Board members, and community members shared thoughts on these topics. The Policy Committee decided not to pursue having community members serve on standing committees. Community members have multiple opportunities through public comment to provide input during the standing committee meetings, thus allowing for an equal voice for each community member. The current Policy already addresses the concept of rotating chairpersons and membership, so no further changes were recommended. This Policy will be brought back to the Policy Committee meeting on May 19, 2016 to discuss more explicit wording that specifies the appointment of committee chairpersons is made by the Board President.

Policy 6133: Writing Across the Curriculum

This Policy was recommended to be repealed as writing is directly covered in the curriculum standards. This Policy will be sent to the Board of School Directors for a first reading at their meeting on April 25, 2016.

The following policies and regulations were scheduled for discussion, but were deferred to the next Policy Committee meeting on May 19, 2016.

Policy and Regulation 5120: Care of School Property Issued to Students

Policy and Regulation 4223: Military Leave

Policy 4520: Tutoring for a Fee

Policy and Regulation 6153: Classroom Field Trips

Adjournment

The meeting adjourned at 9:52 PM.

5/6/2016

Future Meetings

Future Policy Committee Meetings are scheduled for 7:00 p.m. on May 19, 2016 and June 9, 2016. Please visit the District website at www.tesd.net for updated information on Board committee meeting dates, times, locations and agendas. All meetings are held at the Tredyffrin/Easttown Administration Offices, 740 West Valley Road, Suite 1700, in Room 200.

2016 Policy Committee Goals:

1. To identify and examine critical issues facing the District from a Policy perspective.
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*Access to Facilities During Non-School Hours*Security of District Facilities

The Board recognizes the need to maintain the security of District facilities and ~~for reasons of~~ to ensure the safety of students, staff, and visitors. Further, the Board recognizes the need, ~~and~~ to protect District property against acts of vandalism, ~~and~~ theft, and unauthorized access/entrance.

To this end, a program of building security shall be administered by the Superintendent or designee, with the cooperation of building principals and designated staff.

The Superintendent shall promulgate regulations implementing this policy that, at a minimum:

(1) Designate individuals entitled to ~~The need for access shall be the underlying principle in determining who will~~ have keys or proximity cards to ~~school &~~ District facilities and equipment properties;

(2) Identify those individuals who are authorized to enter upon District property; and

(3) Establish procedures ~~to be followed in the event of~~ relating to instances of unauthorized access/entrance onto District property.

~~The Superintendent or designee shall determine who is entitled to building(s) keys and who may have after hours access to District facilities.~~

{01236055 }Adopted: September 10, 1973

Revised: January 24, 1994

Revised: April 25, 2005

Revised: September 25, 2006

Reviewed: March 12, 2013

First Reading: April 25, 2016

Tredyffrin/Easttown School District

District Issued Laptops

The Board adopts this Policy to implement its One-to-One Laptop Initiative.

The District-network refers to the District's system of computers, data, and telecommunication networks and resources made available through the District, regardless of location or ownership. This includes email, cloud-based storage, programs, and applications made available through the District.

Laptops ~~—Note: this section was moved to the Regulation~~

1. The Superintendent or designee shall provide formal written notification to District parents and guardians whose child is issued a Laptop relating to the One-to-One Laptop Initiative and how it works.
2. Each student and the student's parent or guardian must sign an Agreement for Laptop Use acknowledging receipt of the terms and conditions set forth in this and other applicable policies related to appropriate use of the Laptop. The Agreement shall be attached to the Administrative Regulation accompanying this Policy.
3. The Superintendent shall establish regulations to implement the One-to-One Laptop Initiative which provide for the following:
 - a) Internet filtering in accordance with Policy 6190;
 - b) Remote downloading of information and software updates. At no time will any District employee remotely activate any camera device or audio listening/recording capabilities installed in a District-issued Laptop;
 - c) Prohibitions against any District employee from looking at or reviewing a student's files stored on the Laptop, except as expressly authorized by the regulation;
 - d) Necessary accommodations for a student in the event the parent/guardian or student refuses to sign the required Agreement for Laptop Use to ensure that the student's education is not adversely affected; ~~and~~
 - e) Training to students issued a Laptop regarding safe and appropriate use. Orientation for parents/guardians of students to whom Laptops are issued. ~~;~~ ~~and~~

Sanctions ~~—Note: this section was moved to the Regulation~~

A student's failure to abide by the rules and regulations of this Policy will subject the student to the usual disciplinary procedures of the District as established in the applicable Student Code of Conduct or District Policies/Administrative Regulations and, depending on the nature and seriousness of the offense, could result in referral to law

{01236057 }Adopted:

First Reading: April 25, 2016

Tredyffrin Easttown School District

enforcement. Students who fail to abide by such rules and regulations may also have access to their Laptop limited and/or otherwise restricted.

Parents, guardians and students may be held financially responsible for all uninsured damage, loss or theft of the Laptop while the Laptop is/was in the possession, custody or control of student.

Delegation of Responsibility

The Superintendent shall create Administrative Regulations detailing the implementation of this ~~P~~policy.

District Issued Laptops

Definitions

District-network - refers to the District's system of computers, data, and telecommunication networks and resources made available through the District, regardless of location or ownership. This includes cloud-based storage, programs, and applications programs made available through the District.

Laptop – refers to an identified laptop device issued by the District to a specific District student for use in connection with the District academic program.

The One-to-One Laptop Initiative - the District's initiative to provide students with access to a District-issued laptop. The major goals of this initiative are to provide students with 21st Century learning environments both at home and in school, and to give all students access to technology resources.

Remote Access of Laptops – a situation where a District employee or agent accesses a Laptop in a student's possession. Software maintenance, which will download software and configuration changes automatically when a student connects the Laptop to the internet, does not constitute remote access of a Laptop. Remote access of Laptops does not include voluntary participation by the Student or other user in web conferences or other web-based activities.

Laptops

- ~~1. The Superintendent or designee shall provide formal written notification to District parents and guardians whose child is issued a Laptop relating to the One-to-One Laptop Initiative and how it works.~~
- ~~2. Each student and the student's parent or guardian must sign an Agreement for Laptop Use acknowledging receipt of the terms and conditions set forth in this and other applicable policies related to appropriate use of the Laptop. The Agreement shall be attached to the Administrative Regulation accompanying this Policy.~~
- ~~3. The Superintendent shall establish regulations to implement the One-to-One Laptop Initiative which provide for the following:
 - ~~a) Internet filtering in accordance with Policy 6190;~~
 - ~~b) Remote downloading of information and software updates. At no time will any District employee remotely activate any camera device or audio listening/recording capabilities installed in a District-issued Laptop;~~
 - ~~c) Prohibitions against any District employee from looking at or reviewing a student's files stored on the Laptop, except as expressly authorized by the regulation;~~~~

- ~~d) Necessary accommodations for a student in the event the parent/guardian or student refuses to sign the required Agreement for Laptop Use to ensure that the student's education is not adversely affected;~~
- ~~e) Training to students issued a Laptop regarding safe and appropriate use. Orientation for parents/guardians of students to whom Laptops are issued; and~~

Sanctions

~~A student's failure to abide by the rules and regulations of this Policy will subject the student to the usual disciplinary procedures of the District as established in the applicable Student Code of Conduct or District Policies/Administrative Regulation and, depending on the nature and seriousness of the offense, could result in referral to law enforcement. Students who fail to abide by such rules and regulations may also have access to their Laptop limited and/or otherwise restricted.~~

~~Parents, guardians and students may be held financially responsible for all uninsured damage, loss or theft of the Laptop while the Laptop is/was in the possession, custody or control of student.~~

Agreements for Laptop Use

The attachments are an integral part of this Administrative Regulation and the rules and restrictions set forth in the attachments are considered part of this Administrative Regulation.

Attachment A - Agreement for Laptop Use

An **Agreement for Laptop Use** must be signed by the student and student's parent or guardian and returned to the District prior to the student being issued a Laptop for the first time.

Attachment B - Best Practice Guidelines for Use of Student Laptops

Attachment B constitutes **Best Practices Guidelines for Use of Student Laptops** and provides information to students and parent/guardians to encourage and facilitate responsible use of District-issued Laptops. This document shall be posted on the District's website.

Annual Written Notification to Parents/Guardians

The District shall provide written notification to parents and guardians whose child is eligible to be issued a Laptop for the first time.

Cost Sharing Fee

Families of students participating in the ~~One-to-One~~One-to-One Laptop Initiative will be asked to pay an annual cost-sharing fee of \$50 per student, with a maximum annual family fee of \$100. This fee will cover the manufacturer's extended warranty and Accidental Damage Protection, as well as a case and set-up/maintenance of the device. Parents/guardians who

would like their child to participate in the ~~One-to-One~~One-to-One Laptop Initiative but who cannot afford the cost-sharing fee shall contact their child's school counselor or building principal to discuss available solutions.

Accidental Damage Protection and Other Repairs

The annual cost-sharing fee paid by the families of students participating in the ~~One-to-One~~One-to-One Laptop Initiative shall include a manufacturer's extended warranty for the life of the Laptop in the District to cover hardware repairs due to defective parts. Additionally, the cost sharing fee includes Accidental Damage Protection, which covers Laptop repairs or replacement due to damage that occurs during normal use of the laptop. There is no deductible for the first Accidental Damage Protection claim during a particular school year. Deductibles to be paid by families for subsequent claims in the same school year are as follows:

- Incident #2 within the same school year: \$100, or the repair cost, whichever is less.
- Incident #3 within the same school year: \$150, or the repair cost, whichever is less.
- Incident #4 within the same school year: \$200, or the repair cost, whichever is less.

Accidental Damage Protection excludes theft, loss, and damage due to fire, flood, or other acts of nature. Accidental Damage Protection also excludes damage or loss due to negligence or intentional damage (vandalism) as those terms are defined in the warranty to be made available on-line.

If the damage is not covered by Accidental Damage Protection, the student and parent/guardian will be responsible for the full cost of the repair, or replacement (\$385, prorated) if the damage cannot be repaired.

Notwithstanding the above provisions, students or their parent/guardian are responsible for the cost of the laptop (\$385, prorated) and/or power cord/charger if they are lost, stolen, or not returned at the end of the school year for any reason.

Procedure for Reporting Laptops Missing or Stolen

Students issued Laptops are required to immediately report missing, stolen, or suspected stolen Laptops to a school administrator. To report a Laptop missing or stolen, the student must contact a school administrator by phone, email, or by visiting his/her office.

Notice Regarding Filtering

Although students are primarily responsible for the use of the Laptop and other District provided technology resources, the District has installed blocking software designed to protect students from obscene material, child pornography and other visual depictions deemed harmful to minors (as defined by the Children's Internet Protection Act) when accessing the Internet through the Laptop on or off school property. An authorized administrator may disable the technology protection measure if needed for bona fide research or other lawful purpose. The

District's current content filter meets the guidelines contained in the Children's Internet Protection Act.

Parents and guardians of students who take Laptops off school property are advised to monitor web usage. The **Best Practice Guidelines for Student Use of Laptops (Attachment B)** is a good reference to guide such monitoring efforts.

Parents/Guardians and Students Choosing to Opt Out of the One-to-One Laptop Initiative

In the event that a parent/guardian, or a student, if the student is over 18, declines to participate in the One-to-One Laptop Initiative by refusing to sign an Agreement for Laptop Use, the building principal shall be responsible for making necessary accommodations for the student to ensure the student's education is not adversely affected. Such accommodations may include access to printed resources, access to building based computers in areas such as libraries and help centers, or other accommodations recommended by the building principal.

All accommodations will be made on an individualized basis. The District does not guarantee that all accommodations will be provided to all students who do not participate in the One-to-One Laptop Initiative.

Writing Across the Curriculum

~~—All teachers are responsible for providing opportunities for formal and informal writing appropriate to learning the subject matter in their disciplines, including essay answers to test questions, research papers, reports, reviews of articles and books, laboratory observations, and summaries, analyses and syntheses of information. Teachers should encourage precision in the use of grammar, punctuation, capitalization and other elements of manuscript form as part of the total effectiveness of writing.~~

REPEALED

Adopted: September 9, 1985
Revised: December 5, 1994
First Reading: April 25, 2016

Tredyffrin/Easttown School District

Security of District Facilities

Purpose

To promote the security of District facilities by implementing standardized security procedures.

A. Keyed access to buildings shall be in accordance with the following:

1. Keys and proximity cards providing access to District facilities and equipment shall be issued only to District personnel designated by the Superintendent of Schools or ~~his/her~~ designee.
2. District personnel are responsible for the security of the keys and proximity card in their possession.

~~2.3.~~

District personnel are prohibited from allowing unauthorized personnel individuals to use of their issued keys or proximity card.

~~3.4.~~ District personnel issued keys and proximity cards shall be responsible for immediately reporting lost or damaged keys.

~~4.5.~~ District personnel shall surrender all keys and proximity cards upon termination of employment or otherwise at the request of the Superintendent or designee or the employee's supervisor, the Maintenance Supervisor or the Supervisor's designee.

~~5.6.~~ The District shall establish an inventory and tracking procedure that provides for strict accountability of all keys and proximity cards.

~~6.7.~~ The District shall utilize a non-reproducible, proprietary key system that prevents the duplication of keys by other than designated District personnel.

~~7.8.~~ Locks controlled by keys that have been lost or are otherwise unaccounted for, shall be rekeyed to prevent unauthorized use if the Superintendent or designee determines the missing keys pose a security risk to the security of District facilities or equipment or to the safety of students, staff and/or visitors of the District.

B. At the beginning of the student school day all exterior doors shall be locked. All traffic shall be directed to one or more controlled entrance(s) where access is granted only after school staff has determined the identity and purpose of each visitor. Such controlled access may be accomplished by the use of remote cameras and electronically controlled door locks.

{01226953 } Adopted: September 1973

Revised: September 1995

Revised: April 25, 2005

Revised: April 30, 2007

Revised: September 29, 2009

~~C.~~ Procedures to be used to secure a school in the event of an intruder will be a part of the School Emergency Operations Plan prepared by each school principal. Annually, each school building will participate in at least one security drill exercise involving intruder procedures. Quarterly, each school will practice such security procedures. Additionally, other security and safety drills will be practiced throughout the school year. Annually, each school building will participate in at least one security drill exercise. The Operations Department Maintenance Supervisor shall conduct such drills.

C.

D. Building ~~principals and District administrators~~, head custodians, ~~campus-District~~ security personnel, Business Office Department supervisors, and Cabinet shall be equipped with communication devices that will enable them to enhance security and respond to emergencies.

E. School staff or students are not authorized in buildings unless a school administrator or school custodian is present in the school.

F. At the end of the last custodial shift, a designated custodian will conduct a security check and activate the security alarms.

Unauthorized Access/Entrance onto District Property (~~Trespass~~)

Signs will be posted in designated locations of District property indicating that a particular area is restricted in some way.

Individuals found in violation of the posted restrictions will be asked to leave District property or reported to the appropriate law enforcement authorities.

The District reserves the right to limit, condition, or restrict future access to District property. In accordance with established District policy, disciplinary action may be taken against any student/staff.

{01226953 } Adopted: September 1973

Revised: September 1995

Revised: April 25, 2005

Revised: April 30, 2007

Revised: September 29, 2009

Board Committees

Function

Committees shall be established by the President to assist the Board in the conduct of its affairs. At the request of the Board, the President shall establish ad hoc committees for special purposes.

Standing Committees

There shall be standing committees in the areas of education, facilities, finance, legislative, personnel and Policy. Standing committees may be established in other areas if approved by a majority of the Board.

Appointment

The President of the Board shall appoint or remove committee members. In making all appointments, the President shall take into consideration the training and special talents of individual Board members. A review of committee appointments may be initiated by a majority of the Board.

Membership

The President of the Board shall be, ex officio, a member of all committees.

Committee members shall inform the chairperson of their committee or the Administrative Office when they are unable to attend a committee meeting.

Where practical, committee chairpersons and memberships should rotate among the Board members so that each has the opportunity to serve on each committee.

Committee of the Whole

The Board shall, when desirable, act as a Committee-of-the-Whole. No committee, including the Committee-of-the-Whole, shall have legislative or administrative power.

Public Comment

Unless held as an executive session or information session, committee meetings shall be open to the public. A member of the public present at a committee meeting may address the committee in accordance with law and other Board Policy and procedures. The committee may provide for additional opportunities for public comment at its discretion or as required by law.

Adopted: August 28, 1978

Revised: May 24, 1993

Revised: February 23, 2009

Revised: December 5, 2011

Revised: May 23, 2012

Tredyffrin/Easttown School District

Electronic Communication Devices: Use by Students

Definition:

“Electronic Communication Devices” shall mean communication devices with voice, data, text, and/or navigation capabilities that are able to access the Internet, transmit telephone calls, text messages, email messages, instant messages, video communications (such as iChat and Skype), perform word processing and other computer and online applications (apps), and provide location information. Such devices are capable of electronically communicating, sending, receiving, storing, recording, reproducing, and/or displaying information and data.

Examples of Electronic Communication Devices include smartphones (iPhone, Android, Blackberry), cellular phones, mobile phones (with recording and/or camera/video and other capabilities and configurations); traditional telephones; pagers; global positional system (GPS) instruments; computers; portable game units; graphic calculators; MP3, music, and media players or recorders; PDAs; traditional cameras, video cameras, and digital still cameras; tablet and laptop computers; and other similar devices. Electronic Communication Devices may also be referred to as electronic devices in other publications and district policies.

Electronic Communication Devices could also be devices that are not capable of transmitting telephone communications (such as iPads, Android tablets, radios), may or may not have Internet access (such as Kindles, Nooks, or other eReaders), are capable of recording still and video images, are capable of recording audio, and/or are radar communication devices.

Guidelines:

The District prohibits the following uses of electronic communication devices:

1. Use anywhere on District property that might violate the privacy rights or dignity of students and/or school staff;
2. Use anywhere on or off District property to commit academic fraud in relation to the District academic program;
3. Use in class or other location being used for instructional purpose, without explicit teacher permission;
4. Use anywhere on District property at a volume or in a manner that creates a disturbance for staff or other students.

5. Use anywhere on District property during the school day that is in violation of the Tredyffrin/Easttown Student Network Acceptable Use Agreement (Attachment A and Attachment B).

Absent explicit teacher permission to use a specified electronic communication device in class or other location being used for instructional purpose, student use of electronic communication devices shall be permitted inside District buildings during the school day in only the following locations, subject to the restrictions above:

1. Lobby area of each elementary and secondary school;
2. Hallway area of each elementary and secondary school;
3. Cafeteria area of each elementary and secondary school;
4. Conestoga High School Library; and
5. Conestoga High School internal courtyards.

Use of electronic communication devices is not prohibited in outdoor areas on District property, subject to the restrictions above.

Violations of this regulation will subject the student to disciplinary action, including, but not limited to, loss of use privileges, suspension and/or expulsion, depending on the severity of the offense, as determined by the Superintendent or his/her designee

Tredyffrin/Easttown School District High School Student Network Acceptable Use Agreement

The T/E educational network and information technology resources are provided for educational purposes that advance critical thinking, construct knowledge, and facilitate communication and collaboration in a connected world. Access to the T/E educational network is a privilege and entails safe, legal, and responsible use. When using a personal or District-provided ~~or personal~~ electronic communication device* during school hours or at school-sponsored activities on school property, all users are required to use the T/E educational network ~~while in school~~. Users agree to be bound by the terms and conditions contained below, as well as the guidelines contained in Board Policy and Administrative Regulation 6190 (Internet and Computer Network Safety and Use).

To respect and protect the privacy and safety of others and themselves, users must:

1. Use only assigned network accounts or approved network folders.
2. Keep passwords private and secure, and refrain from distributing private identifying information.
3. Not use any device, personal or otherwise, to record, store, or transmit any type of photo, audio, or video that in any way disrupts or disrespects the educational environment, extracurricular activities and events, or the privacy or dignity of others.

To respect our T/E educational community, users must:

1. Communicate in ways that are respectful, safe, and appropriate.
2. Report threatening or discomfoting materials to a teacher or administrator.
3. Refrain from buying, selling, advertising, or otherwise conducting business.
4. Access, transmit, or create only educationally-appropriate materials, avoiding materials of a violent, sexual, obscene, illegal, discriminatory, defamatory, or otherwise inappropriate nature, regardless of whether the content is blocked by District filtering programs.

To respect and protect the intellectual property of others, users must:

1. Cite sources and give credit when using another person's work.
2. Follow copyright laws by not copying, downloading, installing, or distributing illegal copies of copyrighted materials such as games, images, music, or video.

To respect and protect the integrity, availability, and security of all technology resources, users must:

1. Observe all T/E educational network Internet filters, and not use anonymous proxies or other technologies to bypass District filtering programs.
2. Not destroy or damage files, folders, software, network servers, equipment, or other resources.
3. Refrain from accessing, streaming, downloading, installing, and storing unauthorized files such as games, audio, or video files.

Additional Guidelines for Students Using Personal Electronic Devices:

1. Users are responsible for all damage, loss, misuse, or theft of their personal device.
2. Users are responsible for charging and troubleshooting their personal device.
3. Users are not expected to share their personal device.

Consequences for Non-Compliance:

Failure to comply with the T/E School District ~~Secondary~~ High School Student Network Acceptable Use Agreement may result in the loss of a user's privileges to use the school's District-provided and/or personal electronic technology resources, and/or disciplinary action up to and including suspension or expulsion from school, depending upon the severity of the offense, and/or referral to the appropriate law enforcement agency where appropriate.

Supervision and Monitoring:

As stated in Regulation 6190, "Since network storage areas are school property, network administrators may review and delete files and communications to maintain system integrity and insure that users are using the system responsibly and in accordance with acceptable network use guidelines. Users should not expect that files stored on District servers will always be private or secure."

—The District reserves the right to determine which uses constitute acceptable use and to limit access to such uses. The District also reserves the right to limit the time of access and use. Classroom teachers will ~~appropriately~~ determine ~~what constitutes appropriate~~the use of ~~technology-electronic~~ devices within their classroom. However, electronic devices may be used when and as required pursuant to a student’s Individual Education Program or Section 504 Service Agreement.

Electronic devices may be used at any time to respond to or report emergency situations.

Acknowledgement:

I have read or have had read to me the T/E School District High School Student Network Acceptable Use Agreement. I agree to follow these guidelines.

I understand that if I violate the T/E School District High School Student Network Acceptable Use Agreement~~rules~~ my network account may be terminated and I may face other disciplinary measures as indicated above and consistent with District policy.

I understand that I am responsible for my network account and all activity within my account.

Student Name (printed) _____ **Grade** _____

Student Signature _____ **Date** _____

*Definition of "Electronic Communication Device," as outlined in Regulation 5414

"Electronic Communication Devices" shall mean communication devices with voice, data, text, and/or navigation capabilities that are able to access the Internet, transmit telephone calls, text messages, email messages, instant messages, video communications (such as iChat and Skype), perform word processing and other computer and online applications (apps), and provide location information. Such devices are capable of electronically communicating, sending, receiving, storing, recording, reproducing, and/or displaying information and data.

Examples of Electronic Communication Devices include smartphones (iPhone, Android, Blackberry), cellular phones, mobile phones (with recording and/or camera/video and other capabilities and configurations); traditional telephones; pagers; global positional system (GPS) instruments; computers; portable game units; graphic calculators; MP3, music, and media players or recorders; PDAs; traditional cameras, video cameras, and digital still cameras; tablet and laptop computers; and other similar devices. Electronic Communication Devices may also be referred to as electronic devices in other publications and district policies.

Electronic Communication Devices could also be devices that are not capable of transmitting telephone communications (such as iPads, Android tablets, radios), may or may not have Internet access (such as Kindles, Nooks, or other eReaders), are lasers, are capable of recording still and video images, are capable of recording audio, and/or are radar communication devices.

Tredyffrin/Easttown School District Middle School Student Network Acceptable Use Agreement

The T/E educational network and information technology resources are provided for educational purposes that advance critical thinking, construct knowledge, and facilitate communication and collaboration in a connected world. Access to the T/E educational network is a privilege and entails safe, legal, and responsible use. When using a District-provided ~~or personal electronic communication~~ device* during school hours or at school-sponsored activities on school property, all users are required to use the T/E educational network ~~while in school~~. Users agree to be bound by the terms and conditions contained below, as well as the guidelines contained in Board Policy and Administrative Regulation 6190 (Internet and Computer Network Safety and Use).

To respect and protect the privacy and safety of others and themselves, users must:

1. Use only assigned network accounts or approved network folders.
2. Keep passwords private and secure, and refrain from distributing private identifying information.
3. Not use any device, personal or otherwise, to record, store, or transmit any type of photo, audio, or video that in any way disrupts or disrespects the educational environment, extracurricular activities and events, or the privacy or dignity of others.

To respect our T/E educational community, users must:

5. Communicate in ways that are respectful, safe, and appropriate.
6. Report threatening or discomfoting materials to a teacher or administrator.
7. Refrain from buying, selling, advertising, or otherwise conducting business.
8. Access, transmit, or create only educationally-appropriate materials, avoiding materials of a violent, sexual, obscene, illegal, discriminatory, defamatory, or otherwise inappropriate nature, regardless of whether the content is blocked by District filtering programs.

To respect and protect the intellectual property of others, users must:

3. Cite sources and give credit when using another person's work.
4. Follow copyright laws by not copying, downloading, installing, or distributing illegal copies of copyrighted materials such as games, images, music, or video.

To respect and protect the integrity, availability, and security of all technology resources, users must:

4. Observe all T/E educational network Internet filters, and not use anonymous proxies or other technologies to bypass District filtering programs.-
5. Not destroy or damage files, folders, software, network servers, equipment, or other resources.
6. Refrain from accessing, streaming, downloading, installing, and storing unauthorized files such as games, audio, or video files.

Additional Guidelines for Students Using Personal Electronic Devices

- Users are responsible for all damage, loss, misuse, or theft of their personal device.
- Users are responsible for charging and troubleshooting their personal device.
- Users are not expected to share their personal device.

Consequences for Non-Compliance:

Failure to comply with the T/E School District ~~Secondary~~Middle School Student Network Acceptable Use Agreement may result in the loss of a user's privileges to use the school's District-provided and/or personal electronic technology-resources, and/or disciplinary action up to and including suspension or expulsion from school, depending upon the severity of the offense, and/or referral to the appropriate law enforcement agency where appropriate.

Supervision and Monitoring:

As stated in Regulation 6190, "Since network storage areas are school property, network administrators may review and delete files and communications to maintain system integrity and insure that users are using the system responsibly and in accordance with acceptable network use guidelines. Users should not expect that files stored on District servers will always be private or secure."

—The District reserves the right to determine which uses constitute acceptable use and to limit access to such uses. The District also reserves the right to limit the time of access and use. Classroom teachers will appropriately determine what

constitutes appropriatethe use of ~~technology~~electronic devices within their classroom. However, electronic devices may be used when and as required pursuant to a student's Individual Education Program or Section 504 Service Agreement.

Electronic devices may be used at any time to respond to or report emergency situations.

Acknowledgement:

I have read or have had read to me the- T/E School District Middle School Student Network Acceptable Use Agreement. I agree to follow these guidelines.

I understand that if I violate the- T/E School District Middle School Student Network Acceptable Use Agreement~~rules~~ my network account may be terminated and I may face other disciplinary measures as indicated above and consistent with District policy.

I understand that I am responsible for my network account and all activity within my account.

Student Name (printed) _____ **Grade** _____

Student Signature _____ **Date** _____

*Definition of "Electronic Communication Device," as outlined in Regulation 5414

"Electronic Communication Devices" shall mean communication devices with voice, data, text, and/or navigation capabilities that are able to access the Internet, transmit telephone calls, text messages, email messages, instant messages, video communications (such as iChat and Skype), perform word processing and other computer and online applications (apps), and provide location information. Such devices are capable of electronically communicating, sending, receiving, storing, recording, reproducing, and/or displaying information and data.

Examples of Electronic Communication Devices include smartphones (iPhone, Android, Blackberry), cellular phones, mobile phones (with recording and/or camera/video and other capabilities and configurations); traditional telephones; pagers; global positional system (GPS) instruments; computers; portable game units; graphic calculators; MP3, music, and media players or recorders; PDAs; traditional cameras, video cameras, and digital still cameras; tablet and laptop computers;

and other similar devices. Electronic Communication Devices may also be referred to as electronic devices in other publications and district policies.

Electronic Communication Devices could also be devices that are not capable of transmitting telephone communications (such as iPads, Android tablets, radios), may or may not have Internet access (such as Kindles, Nooks, or other eReaders), are lasers, are capable of recording still and video images, are capable of recording audio, and/or are radar communication devices.

*Conflict of Interest and Disclosure of Confidential Information – Prohibition
(Tredyffrin/Easttown School District Employees)*

Definitions

“**Immediate Family**” is defined herein as a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother or sister.~~All parent, spouse, child, brother or sister or anyone else who resides in the employee’s household.~~

“**Associated**” as used below in connection with a business means a District employee or a member of the employee’s immediate family who is an officer, director, owner or employee of or has a material financial interest in the business.

“**Conflict**” or “**Conflict of Interest**” shall mean use by a District employee of the authority of his/her employment, or any confidential information received through his/her employment, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.

“**Material Financial Interest**” shall mean any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.

“**Confidential Information**” means information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.

Guidelines

All District employees shall be provided with a copy of this Board Policy and acknowledge receipt and understanding of the guidelines contained herein in writing.~~A2]~~

Designated District employees shall file a statement of financial interests as required by law and regulations.

No District employee shall engage in conduct that constitutes a real or apparent conflict of interest.

Standards of Conduct

The District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and/or administration of contracts.

No employee may participate in the selection, award or administration of a contract supported by a federal award if s/he has a real or apparent conflict of interest as defined above, as well as any other circumstance in which the employee, any member of his/her immediate family, his/her business partner, or an organization which employs or is about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The District may not enter into a contract valued at \$500 or more with the following individuals, unless the contract has been awarded through an open and public process including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the District employee shall not have any supervisory or overall responsibility for the implementation or administration of the contract.

- (1) a District employee;
- (2) a member of the District employee's immediate family;
- (3) any business in which the District employee or a member of the District employee's immediate family is associated; or
- (4) any business in which a District employee, a member of his/her immediate family, or business in which any such individual is associated is a subcontractor.

When advertised formal bidding is not required or used, an open and public process shall include at a minimum:

1. Public notice of the intent to contract for goods or services;
2. A reasonable amount of time for potential contractors to consider whether to offer quotes; and
3. Post-award public disclosure of who made bids or quotes and who was chosen.

District employees may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value^[A3], and otherwise in accordance with Board policy.

Improper Influence

No person shall offer or give to a District employee, or a member of his/her immediate family or a business with which s/he is associated, anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment based on the offeror's or donor's understanding that action or judgment of the District employee would be influenced thereby.

No District employee shall solicit or accept anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment, based on any understanding that the action or judgment of the District employee would be influenced thereby.

Reporting

Any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to the Superintendent. If the Superintendent is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Board President.

Any perceived conflict of interest of a Board member that is detected or suspected by any employee or third party shall be reported to the Board President. If the Board President is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Superintendent, who shall report the incident to the solicitor.^[A4]

No reprisals or retaliation shall occur as a result of good faith reports of conflicts of interest.

Investigation

Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results.

In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the extent required by law.

Disciplinary/Corrective Actions

If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, the District shall take and document prompt, corrective action to ensure that such conduct ceases and will not recur.

Violations of this policy may result in disciplinary action up to and including discharge, fines and possible imprisonment. Disciplinary and other corrective action shall be

consistent with Board Policies, Administrative Regulations, applicable collective bargaining agreements and state and federal laws.

Prohibition of Conflict of Interest and Disclosure of Confidential Information for Private Benefit

~~No District employee may use any confidential information obtained by virtue of his/her office or employment, for the private pecuniary benefit of the District employee, a member of his/her immediate family, or any business in which the District employee or a member of his/her immediate family is a director, officer, owner, employee or other material financial interest.~~

Prohibition of Conflict of Interest in Contracting with the District

~~A District employee or a member of his/her immediate family or any business in which the District employee or a member of his/her immediate family is associated, may not enter into a contract valued at more than \$500 with the District, unless the contract has been awarded through an open and public process.~~

Extent of Prohibition

~~This policy is not intended to prohibit any action having a *de minimis* economic impact or which affects to the same degree a class consisting of an industry, occupation or other group which includes the District employee, a member of his/her immediate family or a business with which the District employee or a member of the District employee's immediate family is associated.~~

This Policy is intended to supplement, but not replace, any applicable state laws and regulations governing conflicts of interest, including, but not limited to, relevant provisions of the Pennsylvania Public School Code and the Pennsylvania Public Official and Employees Ethics Law, and the Uniform Administrative Requirements for Federal Awards.

Food and Nutrition Services

The food and nutrition services program shall be operated in compliance with all applicable state and federal laws and regulations, as well as federal guidelines established by the Child Nutrition Division of the United States Department of Agriculture (USDA).

The District shall ensure that, in the operation of the food service program, no student, staff member, or other individual shall be discriminated against on the basis of race, color, age, creed, religion, gender, sexual orientation, gender identity, gender expression, ancestry, national origin, marital status, pregnancy or handicap/disability.

Operation and supervision of the food service program shall be the responsibility of the Supervisor of Food and Nutrition Services and the Business Manager.

National School Lunch/Breakfast Program

The District ~~has agreed to~~ participates in the National School Lunch/Breakfast Program as the sponsoring agency for the Food and Nutrition Services program in its schools, implementing the National School Lunch Act. Free and reduced price meals shall be provided to students who cannot afford to pay the price of the "Type A" meals in accordance with federal eligibility guidelines. Students shall also be permitted to bring their lunches from home and may purchase food, beverages, and incidental items in all schools at appropriate times.

Free/Reduced-Price Meals

The District shall provide free and reduced-price meals to students in accordance with the terms and conditions of the National School Lunch Program and the School Breakfast Program

Non-School Food Sales

Food sales by approved organizations in elementary and middle schools will not begin before 2:00 p.m. In the senior high school, approved organizations may not conduct food sales one hour before and during the school's officially designated lunch period.

Price ~~for~~ and Selection of Meals

The Board shall set the price for students and adults for the Type A meal consistent with federal and state guidelines. A la carte items shall be priced competitively by the Supervisor of Food and Nutrition Services and reviewed by the Business Manager.

To reinforce the District's commitment to nutrition and student wellness, foods served in school cafeterias shall (1) be carefully selected to contribute to students' nutritional well-being and health; (2) meet the nutrition standards specified in law and regulations and approved by the Board; (3) be prepared by methods that will retain nutritive quality, appeal to students, and foster lifelong healthy eating habits; and (4) be served in age-appropriate quantities, at reasonable prices.

Cafeteria Funds

The Food and Nutrition Services Program shall be operated on a nonprofit basis. All monies derived from this program, or contributed to it, shall be deposited in a separate Cafeteria Fund. All income accruing from the operation of the program shall be used only to reduce the price of meals to paying students, to improve the quality of meals, and to purchase and maintain supplies, services, and equipment.

Financing and Accounting

The Food and Nutrition Services Program shall keep accounts and records and make reports as prescribed by the Pennsylvania Department of Education and the Board. Such accounts and records shall at all times be available for inspection and audit by authorized officials and shall be preserved for such time as the Department of Education may lawfully prescribe.

Purchasing

Procurement of goods or services for the food service program shall meet the requirements of applicable law, regulations and Board policy and administrative regulations.

~~Cafeteria purchases (refer to policy 3300) [EDH] shall be made by the office of the Supervisor of Food and Nutrition Services following prescribed procedures, except for perishable foods such as milk, bread, produce, meats, and ice cream, which shall be ordered by the cafeteria managers under the authorization and supervision of the Supervisor of Food and Nutrition Services.~~

Sanitation / Food Safety Inspections

The District shall comply with federal requirements in developing a food safety program that enables District schools to take systematic action to prevent or minimize the risk of foodborne illness among students.

The District shall maintain proper sanitation and health standards in food storage, preparation and service, in accordance with applicable state and local laws and regulations and federal food safety requirements.

The Food and Nutrition Services Program shall comply with the sanitation requirements of the Pennsylvania Department of Health and the Chester County Department of Health, including engaging food handlers with proper certification, frequent review of sanitation rules and regulations, fastidious care in the handling and storage of foods and maintenance of equipment, observation and on-the-job training of personnel, and regularly scheduled thorough cleaning of the entire kitchen area.

{01247837 } Adopted: October 8, 1979

Revised: June 15, 1987

Revised: January 24, 1994

Revised: November 28, 2005

Revised: April 24, 2006

Tredyffrin/Easttown School District

The District shall obtain two (2) safety inspections per year in accordance with local, state, and federal laws and regulations.

The District shall post the most recent inspection report and release a copy of the report to members of the public upon request to the extent required by law.

Accommodating Students With Special Dietary Needs

The District shall make appropriate food service and/or meal accommodations to students with special dietary needs in accordance with applicable law, regulations and Board policy.

Professional Standards For Food Service Personnel

The District shall comply with the professional standards for school food service personnel who manage and operate the National School Lunch and School Breakfast Programs. For purposes of this policy, professional standards include hiring standards for new food service program directors and annual continuing education/training for all individuals involved in the operation and administration of school meal programs. Such professional standards shall apply to both District-operated food service programs and contracted food service programs.

Delegation of Authority Regarding Unpaid Balances

The Superintendent or designee is authorized to develop and promulgate regulations addressing the following: [ED2]

- Procedures for collecting money for individual student accounts which ensure that the identity of each student is protected.
- Method in which students and parents/guardians are notified when the student's account reaches a specified level. At least one (1) advance warning shall be given to the student and parent/guardian.
- Procedures for providing students with meals when the student forgets or loses his/her money or when his/her account has insufficient funds.
- Procedures governing the collection of money for negative balance student accounts.

~~students with negative balances in food service accounts in accordance with federal and state law, including denial or limitation of food service.~~

{01247837 }Adopted: October 8, 1979

Revised: June 15, 1987

Revised: January 24, 1994

Revised: November 28, 2005

Revised: April 24, 2006

Tredyffrin/Easttown School District

Food and Nutrition Services

Elementary

Students who continually have a zero or negative balance in their account will not be permitted to purchase a la carte items until the balance has been paid in full. Each Friday, parents whose child's balance is \$5.00 or less will receive a current balance letter distributed in student envelopes. If the account exceeds a negative balance of \$10.00, a letter will be mailed to the parent(s) stating the current balance and this Regulation. If the account reaches a negative balance of \$20.00 or greater, the student will receive the cold lunch choice along with fruit and milk until the entire balance has been paid in full.

Middle School

Students will only be permitted to charge to a maximum of \$10.00. If the student's account exceeds a negative balance of \$10.00, the student will receive the cold entrée choice of the day (typically ham and cheese or turkey sandwich) along with fruit and milk. No a la carte purchases can be made if the account exceeds a negative balance of \$10.00. Each Friday, parents whose child's balance is \$5.00 or less will receive a current balance letter distributed to students in homeroom. If the account exceeds a negative balance of \$10.00, a letter will be mailed to the parent(s) stating the current balance and this Regulation. If the account exceeds a negative balance of \$25.00, the student will be denied service until the entire balance is paid in full.

High School

Students will only be permitted to charge to a maximum of \$10.00. If the student's account exceeds a negative balance of \$5.00, a letter will be mailed to the student's home stating the Regulation. If the account exceeds a negative balance of \$10.00, the student will be denied service until the entire balance is paid in full.

Free and Reduced Eligible

Students eligible for free or reduced meals will not be denied a reimbursable meal, regardless of their account balance.

Conflict of Interest (Organizational and Board Members)

Definitions:

Confidential Information – information not attainable from reviewing a public document or from making inquiry to a publicly available source of information.

Immediate Family – a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother or sister.^[ED1]

Conflict of Interest – use by a Board member of the authority of his/her office, or any confidential information received through his/her holding public office, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the Board member, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.

Associated – (as used in connection with a business) means one who is an officer, director, owner or employee of or has a material financial interest in the business.

Material Financial Interest – any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.

Guidelines

All Board Members shall be provided with a copy of this Board Policy and acknowledge receipt and understanding of the guidelines contained herein in writing.^[ED2]

No Board Member shall be allowed to take the oath of office or enter or continue upon his/her duties, nor shall s/he receive compensation from public funds, unless s/he has filed a statement of financial interests as required by law.

No Board Member shall engage in conduct that constitutes a real or apparent conflict of interest. ~~A conflict of interest or potential conflict of interest exists in the event of:~~

~~Any transaction or arrangement in which a Board Member uses any confidential information (information not attainable from reviewing a public document or from~~

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Tredyffrin/Easttown School District

~~making inquiry to a publicly available source of information) obtained by virtue of his/her office, for the private pecuniary benefit of the Board Member; a member of his/her immediate family, defined herein as parent, spouse, child, brother or sister; or any business in which the Board Member or a member of his/her immediate family is a director, officer, owner, employee or other material financial interest; or~~

~~Any transaction or arrangement between the District and any entity or individual in which or with which a Board Member or a member of his/her immediate family is an officer or director or has a material financial interest; or~~

~~Any other transaction or arrangement in which a Board Member or a member of his/her immediate family has a material financial interest.~~

~~A conflict of interest does not include an action having a *de minimis* economic impact or which affects to the same degree a class consisting of an industry, occupation or other group which includes the Board Member, a member of his/her immediate family or a business with which the Board Member or a member of the Board Member's immediate family is associated.~~

Standards of Conduct

The following standards shall govern the actions of Board Members engaged in the selection, award and/or administration of contracts.

No Board Member may participate in the selection, award or administration of a contract supported by a federal award if s/he has a real or apparent conflict of interest as defined above, as well as any other circumstance in which the Board Member, any member of his/her immediate family, his/her business partner, or an organization which employs or is about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The District may not enter into a contract valued at \$500 or more with the following individuals, unless the contract has been awarded through an open and public process including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the Board Member shall not have any supervisory or overall responsibility for the implementation or administration of the contract.

- ~~(1) a Board Member; or~~
- ~~(2) a member of his/her the Board Member's immediate family; or~~
- ~~(3) any business in which the Board Member or a member of his/her the Board Member's immediate family is associated; or~~
- ~~(4) any business in which the Board member, a member of his/her immediate family, or business in which any such individual is associated is a subcontractor. may not enter into a contract valued at more than \$500 with the District, unless the contract has been awarded through an open and public process.~~

When advertised formal bidding is not required or used, an open and public process shall include at a minimum:

1. Public notice of the intent to contract for goods or services;
2. A reasonable amount of time for potential contractors to consider whether to offer quotes; and
3. Post-award public disclosure of who made bids or quotes and who was chosen.

Subject to the following exception, in the event any Board member would be required to vote on a matter that would result in a conflict of interest, the Board member shall be required to abstain from voting and, prior to the vote being taken, publicly announce and disclose the nature of his/her interest as a public record in a written memorandum filed with the Board Secretary.

Although a Board member is generally required to abstain from voting on any matter that would result in a conflict of interest, a Board member may vote on such a transaction or arrangement if the vote is needed to break a tie or if his/her vote is needed to make the majority or other legally required vote attainable. In those situations, the Board member must publicly disclose his/her interest and may not have any supervisory or overall responsibility for the implementation or administration of the transaction or arrangement.

Board Members may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value ^{ED3}and otherwise in accordance with Board policy.

Improper Influence

No person shall offer or give to a Board Member, nominee or candidate for the Board, or a member of his/her immediate family or a business with which s/he is associated, anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment based on the offeror's or donor's understanding that the vote, official action or judgment of the Board Member would be influenced thereby.

No Board Member, nominee or candidate for the Board shall solicit or accept anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment, based on any understanding of that Board Member, nominee or candidate that the vote, official action or judgment of the Board Member, nominee or candidate for the Board would be influenced thereby.

Organizational Conflicts

Organizational conflicts of interest may exist when due to the District's relationship with a subsidiary, affiliated or parent organization that is a candidate for award of a contract in connection with federally funded activities, the District may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization.

In the event of a potential organizational conflict, the potential conflict shall be reviewed by the Superintendent or designee to determine whether it is likely that the District would be unable or appear to be unable to be impartial in making the award. If such a likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied:

1. The organizational relationship shall be disclosed as part of any notices to potential contractors;
2. Any District employees or officials directly involved in the activities of the related organization are excluded from the selection and award process;
3. A competitive bid, quote or other basis of valuation is considered; and
4. The Board has determined that contracting with the related organization is in the best interests of the program involved.

Reporting

Any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to the Superintendent. If the Superintendent is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Board President.

Any perceived conflict of interest of a Board member that is detected or suspected by any employee or third party shall be reported to the Board President. If the Board President is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Superintendent, who shall report the incident to the solicitor.

No reprisals or retaliation shall occur as a result of good faith reports of conflicts of interest.

Investigation

Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results.

In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the extent required by law.

Corrective Action

If an investigation results in a finding that a complaint is factual and constitutes a violation of this policy, the District shall take and document prompt, corrective action to ensure that such conduct ceases and will not recur.

Corrective action shall be consistent with applicable law.

This policy is intended to supplement, but not replace, any applicable state laws and regulations governing conflicts of interest, including but not limited to relevant provisions of the Pennsylvania Public School Code and the Pennsylvania Public Official and Employees Ethics Law, and the Uniform Administrative Requirements for Federal Awards.

Federal Fiscal Compliance^[A1]

Authority

The Board shall ensure federal funds received by the District are administered in accordance with federal requirements, including but not limited to the federal Uniform Grant Guidance.

The Board shall review and approve all applications for federal funds submitted by the District.

Delegation of Responsibility

The Board designates the Business Manager or his/her designee as the District contact for all federal programs and funding.

The Superintendent, or his/her designee(s), shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards.

The Superintendent, to assist in the proper administration of federal funds and implementation of this policy, shall develop and adopt additional procedures implementing this policy.

Guidelines

The District's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met.

Financial management standards and procedures shall assure that the following responsibilities are fulfilled:

1. Identification – The District must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.
2. Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements of the Education Department General Administrative Regulations (EDGAR).
3. Accounting Records – The District must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.

4. Internal Controls – Effective control and accountability must be maintained for all funds, real and personal property and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. Cash Management – The District shall maintain written procedures to implement the cash management requirements found in EDGAR.
7. Allowability of Costs – The District shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

Standards of Conduct

The District shall maintain standards of conduct covering conflicts of interest and the actions of employees and District officials engaged in the selection, award and administration of contracts.

All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of District policies, administrative regulations, rules and procedures.

Employees - Time and Effort Reporting

All District employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

The District shall establish and maintain employee policies on hiring, benefits and leave and outside activities, as approved by the Board.

Record Keeping

The District shall develop and maintain a Records Management Plan and related Board Policy and Administrative Regulations for the retention, retrieval and disposition of manual and electronic records, including emails.

The District shall ensure the proper maintenance of federal fiscal records documenting:

1. Amount of federal funds;

2. How funds are used;
3. Total cost of each project;
4. Share of total cost of each project provided from other sources;
5. Other records to facilitate an effective audit;
6. Other records to show compliance with federal program requirements; and
7. Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit.

The District shall provide the federal awarding agency, Inspectors General, Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other District records which are pertinent to the federal award. The District shall also permit timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

Records shall be retained for a minimum of seven (7) years from the date on which the final Financial Status Report is submitted^[A2], or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit or cognizant agency for indirect costs.

If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action taken.

As part of the Records Management Plan, the District shall develop and maintain a records retention schedule, which shall delineate the record retention format, retention period and method of disposal.

The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of records and data.

The District shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board Policy and Administrative Regulations.

Subrecipient Monitoring

In the event the District awards subgrants, the District shall establish procedures to:

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1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board Policy and Administrative Regulations.
3. Ensure the District's record retention schedule addresses document retention on assessment and monitoring.

Compliance Violations

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part.

References

Uniform Administrative Requirements for Federal Awards, Title 2, Code of Federal Regulations – 2 CFR Part 200

Department of Education Direct Grant and State-Administered Programs, Title 34, Code of Federal Regulations – 34 CFR Part 75, Part 76

Travel Reimbursement – Federal Programs^[A1]

The Board shall reimburse administrative, professional and support employees, and District officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

Definition

For purposes of this policy, **travel costs** shall mean the expenses for transportation, lodging, meals, and related items incurred by employees and District officials who are in travel status on official business as a federal grant recipient.

Delegation of Responsibility

District officials and employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all District officials and employees shall be determined by the Business Manager or his/her designee.

Guidelines

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the District's nonfederally funded activities, and in accordance with the District's travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Internal Revenue Service.^[A2] Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Internal Revenue Service.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that:

1. Participation of the individual is necessary to the federal award.
2. The costs are reasonable and consistent with the school's (center's) established policy.

Federal Fiscal Compliance – Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the District will spend its grant funds, the Superintendent or designee(s) will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service.

Allowability Determinations

All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E, which are listed below. The Superintendent's designee(s) must consider these factors when making an allowability determination. A section entitled, *Helpful Questions for Determining Whether Costs are Allowable*, is located at the end of this document.

Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of items, both of which must be considered when determining whether a cost is an allowable expenditure of federal funds. The expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, nonregulatory guidance and grant award notifications.

Restrictions in state and local rules or policy also must be considered. Whichever allowability requirements are stricter will govern whether a cost is allowable.

General allowability determination factors include the following:

1. **Be Necessary and reasonable for the performance of the federal award.** A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, **reasonable** means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.

- Market prices for comparable goods or services for the geographic area.
- Whether the individual incurring the cost acted with prudence in the circumstances considering responsibilities to the District, its employees, its students, the public at large, and the federal government.
- Whether the District significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. (2 CFR Sec. 200.404)

Whether a cost is **necessary** will be determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it. For example, the school entity may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the federal award program.
 - Whether the cost is identified in the approved budget or application.
 - Whether there is an educational benefit associated with the cost.
 - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
 - Whether the cost addresses program goals and objectives and is based on program data.
2. **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. (2 CFR Sec. 200.405)
- For example, if fifty percent (50%) of a teacher's salary is paid with grant funds, then that teacher must spend at least fifty percent (50%) of his/her time on the grant program.
3. **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the school entity.**
4. **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**

5. **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
6. **Adequately documented.** All expenditures must be properly documented.
7. **Be calculated in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.**
8. **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.
9. **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. (2 CFR Sec. 200.406)

Selected Items of Cost

Subpart E of Part 200 sets forth principles to be applied in establishing the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost), at 2 CFR Sec. 200.420-200.475. These specific cost items are listed in the chart below along with the citation to the section of Subpart E addressing the allowability of that item. These principles are in addition to the other general allowability standards, and apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. Meeting the specific criteria for a listed item does not by itself mean the cost is allowable, as it may be unallowable under other standards or for other reasons, such as restrictions contained in the terms and conditions of a particular grant or restrictions established by the state or in Board policy. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District personnel responsible for spending federal grant funds and for determining allowability must be familiar with and refer to the Part 200 selected items of cost section. These rules must be followed when charging these specific expenditures to a federal grant. When applicable, employees must check costs against the selected items of cost requirements to ensure the cost is allowable, and also check state, District and program-specific rules.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability Rule
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443

General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469

Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Helpful Questions for Determining Whether Costs are Allowable

In addition to applying the cost principles and standards described above, District staff involved in expending federal funds should ask the following questions when assessing the allowability of a particular cost:

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. Is the proposed cost consistent with program specific fiscal rules? For example, the school entity may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources, or only as a match for funds from nonfederal sources.
4. Is the proposed cost consistent with EDGAR?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
6. Is the proposed cost consistent with the underlying needs of the program? For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for Limited English Proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students.
7. Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as indicated by available data?

Any questions related to specific costs should be forwarded to the Business Manager and/or Superintendent’s designee(s) who shall consult with the District solicitor for clarification as appropriate.

Federal Fiscal Compliance – Cash Management

Generally, the District receives payment from the Pennsylvania Department of Education (PDE) on a reimbursement basis. In some circumstances, the District may receive an advance of federal grant funds. The following regulations detail responsibilities of the District and District staff under those alternative payment methods. In either case, the District shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

Payment Methods**Reimbursements -**

The District will initially charge federal grant expenditures to nonfederal funds.

The Business Manager or designee will request reimbursement for actual expenditures incurred under the federal grants.

Such requests shall be submitted with appropriate documentation and signed by the requestor.

Reimbursement will be submitted on the appropriate form to the PDE portal. All reimbursements are based on actual disbursements, not on obligations. PDE will process reimbursement requests within the timeframes required for disbursement.

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for PDE to review upon request.

Reimbursements of actual expenditures do not involve interest calculations.

Advances -

When the District receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the District and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b)) The District shall attempt to expend all advances of federal funds within seventy-two (72) hours of receipt.

When applicable, the District shall use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5))

The District shall hold federal advance payments in insured, interest-bearing accounts.

The District is permitted to retain for administrative expense up to \$500 per year of interest earned on federal grant cash balances. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of

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Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9))

Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the District. Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.

Remittance of interest shall be responsibility of the Business Manager or designee.

Federal Fiscal Compliance - Procurement

This document is intended to integrate standard District purchasing procedures with additional requirements applicable to procurements that are subject to the federal Uniform Grant Guidance regulations and/or U.S. Department of Agriculture (USDA) regulations governing school food service programs. The District maintains the following purchasing procedures, in accordance with federal and state laws, regulations and Board policy.

Responsibility for Purchasing

The Board has outlined standard district purchasing responsibility, methods of purchasing, price quotations and bid requirements in Board Policy 3323 and the accompanying Administrative Regulation.

Purchase Methods

When a request for purchase of equipment, supplies or services has been submitted and approved as outlined below, the procurement method to be used will be determined based on the total cost of the purchase as further outlined below. This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required by state law as reflected in Board Policy 3323 and the accompanying Administrative Regulation must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance or USDA regulations apply, so as to comply with both state and federal requirements. At each point where requirements for food service-related procurement under USDA regulations differ, a note will refer to the Food Service Program Notes at the end of this procedure. Final determination of which purchasing procedures are to be applied is delegated to the Business Manager or designee under the authority of the Board.

Standard Procurement Documents and Purchase Request Process

The District shall use purchase orders and/or requisitions for purchase requests in accordance with the applicable purchase method.

The District shall use paper and/or electronic purchasing records, which are pre-numbered and accessible to designated purchasing staff in the District office.

Purchase requests by an employee must be submitted to the building administrator or immediate supervisor. Purchase of all budgeted items or items approved by an administrator or supervisor must be initiated by use of a purchase order or requisition submitted to the Business Manager or designee.

Purchase orders and requisitions shall contain information including, but not limited to:

1. Description of the services to be performed or goods to be delivered.
2. Location of where services will be performed or goods will be delivered.

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3. Appropriate dates of service or delivery.

Documentation on purchase orders and requisitions shall be maintained in accordance with the District's Records Management Policy and records retention schedule. (Policy/AR 8210)

Contracts shall be reviewed by the Business Manager, Superintendent, and/or District solicitor prior to submission to the Board for approval.

Contracts to which the Uniform Grant Guidance apply shall contain the clauses specified in Appendix II to 2 CFR Part 200 (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), when applicable.

[See Food Service Program Notes below for specific clauses required by USDA regulations to be included in cost reimbursable procurement contracts.]

Micro-Purchases Not Requiring Quotes or Bidding (up to \$3,500)

For purposes of this Administrative Regulation, **micro-purchase** means a purchase of equipment, supplies or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$3,500. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$3,500. (48 CFR Subpart 2.1)

Note: The micro-purchase maximum for federal purposes is lower than the amount below which the School Code allows purchase for nonfederal purposes to be made without obtaining at least three (3) written or telephonic quotes or using formal competitive bidding.

The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of equipment, supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms. The Business Manager or designee will be responsible to determine the equitable distribution of micro-purchases.

Micro-purchases may be awarded without soliciting competitive quotations if the District considers the price to be reasonable. The District will maintain evidence of this reasonableness in the records of all micro-purchases. **Reasonable** means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the

price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

Small Purchase Procedures (between \$3,500 and \$19,400) [A1]

For purposes of this administrative regulation, **small purchase procedures** are those relatively simple and informal procurement methods for securing equipment, services, or supplies that cost more than the amount qualifying as a micro-purchase and do not cost \$19,400 or more. Small purchase procedures cannot be used for purchases of equipment or supplies or for construction, repair or maintenance services costing \$19,400 or more because the School Code requires formal competitive bidding at that level of cost.

The base amount at which bidding is required under state law is adjusted for inflation annually, and the amount most recently established and published in the Pennsylvania Bulletin shall apply if other than \$19,400. (24 P.S. Sec. 120) [A2]

Because state law does not require bidding for the purchase of services other than construction, maintenance or repairs on school facilities regardless of total cost, small purchase procedures, including a request for proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding is required (\$150,000).

[See Food Service Program Notes below for exemption from bidding for purchases of perishable food items costing less than \$150,000.]

If small purchase procedures are used, written or telephonic price or rate quotations are obtained from at least three (3) qualified sources and records of quotes are maintained as provided in Policy/AR 3323.

Formal Competitive Bidding (\$19,400 or more)

Publicly Solicited Sealed Competitive Bids:

For purchases of equipment or supplies, or of services for construction, maintenance or repairs of school facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder as provided in Policy/AR 3323 when the total cost is estimated to be \$19,400 or more.

Note: The amount at which formal competitive bidding is required by federal regulations is much higher than the base amount at which the School Code requires competitive bidding. Therefore, the lower base amount specified by the School Code, as annually adjusted, is used to determine when bidding will be used for purchases of equipment or supplies, or for obtaining services for construction, maintenance or repairs on school facilities. (24 P.S. Sec. 120)

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State law does not require bidding for the purchase of services other than construction, maintenance or repairs on school facilities regardless of total cost. For procurement of such other services for federally funded purposes to which the Uniform Grant Guidance applies, formal competitive bidding will be used when the estimated total cost will be at or over the federal threshold of \$150,000.

The federal competitive bidding dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$150,000. (48 CFR Subpart 2.1)

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

[See Food Service Program Notes below for reference to state requirements regarding contracts with food service management companies and contractors of pre-plated meals.]

Competitive Proposals

State law does not require public school entities to solicit competitive bids for services other than construction, repairs or maintenance of school facilities, for which competitive bidding is required if the cost will be a base amount of \$19,400 or more. State law allows competitive proposals relating to work on facilities in lieu of bidding only in the context of guaranteed energy savings contracts.

Federal regulations allow the use of competitive proposals as an alternative when formal bidding would otherwise be required only to procure architectural and engineering services. Other types of services for federally funded purposes to which the Uniform Grant Guidance applies, professional or otherwise, must be procured using competitive bidding when the cost would meet or exceed the federal threshold for competitive bidding (\$150,000).

In the case of services other than for construction, repairs or maintenance of school facilities costing less than that threshold, the District may use small purchase procedures or micro-purchase procedures as applicable based on total cost. A request for proposal (RFP) process can also meet or exceed the small purchase competition requirements under state law and Policy/AR 3323 for the acquisition of services other than for construction, repairs or maintenance of school facilities, and can be used if the total cost will be less than \$150,000.

When permitted, the technique of competitive proposals is normally conducted with more than one (1) source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. Competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The

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District shall comply with other applicable state and federal law and regulations, Board policy and administrative regulations regarding purchasing; the District may consult with the District solicitor in determining the required process for purchasing through competitive proposals when necessary.

If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
2. Proposals must be solicited from an adequate number of qualified sources.
3. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Competitive proposals shall be evaluated by the Business Manager or designee based on factors including but not limited to: cost, experience of contractor, availability, personnel qualifications, financial stability, minority business, women's business enterprise, or labor surplus area firm status, project management expertise, and understanding of District needs.

Evaluations shall be completed in a timely manner, documented and shall be reviewed by the Business Manager or designee.

Contract/Price Analysis:

The District performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. (2 CFR Sec. 200.323(a)).

A **cost analysis** generally means evaluating the separate cost elements that make up the total price, while a **price analysis** means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Business Manager or designee must come to an independent estimate prior to receiving bids or proposals. (2 CFR Sec. 200.323(a)). As part of the analysis, established business practices will be enacted which may include evaluation of similar prior procurements and a review process.

When performing a cost analysis, the Business Manager or designee negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. (2 CFR Sec. 200.323(b)).

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals means procurement through solicitation of a proposal from only one (1) source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source.
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. An **emergency** exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes.
3. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District.
4. After solicitation of a number of sources, the District determines the competition is inadequate.

In addition to standard procurement policy and procedures, the District will document the grounds for using the noncompetitive method in lieu of an otherwise required competitive method of procurement, which may include written confirmation from the contractor as the sole source of the item. Documentation must be submitted to and maintained by the Business Office.

All noncompetitive proposals will ultimately be approved by the Board. The District may utilize legal advice from the solicitor regarding noncompetitive proposals.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$150,000.

Purchase Cards

The District approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline contractor payment.

Procurement cards may be used for purchases under federal programs.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR Sec. 200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business.

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2. Requiring unnecessary experience and excessive bonding.
3. Noncompetitive pricing practices between firms or between affiliated companies.
4. Noncompetitive contracts to consultants that are on retainer contracts.
5. Organizational conflicts of interest.
6. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
7. Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

Minority Businesses, Women’s Business Enterprises, Labor Surplus Area Firms

The District must take necessary affirmative steps to assure that minority businesses, women’s’ business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include: (2 CFR Sec. 200.321)

1. Placing qualified small and minority business and women’s business enterprises on solicitation lists.
2. Assuring that small and minority businesses, and women’s business enterprises are solicited whenever they are potential sources.
3. Dividing total purchasing requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business and women’s business enterprises.
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women’s business enterprises.
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
6. Requiring the prime contractor, if subcontracts are let, to take the affirmative steps listed above.

Geographical Preferences Prohibited

The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection

criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Prequalified Lists

The District must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District must not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

Avoiding Acquisition of Unnecessary or Duplicative Items

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration must be given to consolidating or breaking out procurements to obtain a more economical purchase; and, where appropriate, an analysis must be made of leases versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Such considerations are accessible in the administrative regulation attached to Policy XXXX_[A3] – Allowability of Costs.

Use of Intergovernmental Agreements and Cooperative Purchasing

To foster greater economy and efficiency, the District enters into state and local intergovernmental agreements where appropriate for cooperative purchasing or use of common or shared goods and services, as permitted by the Intergovernmental Cooperation Act and the Commonwealth Procurement Code. (53 Pa. C.S. Ch. 23; 62 Pa. C.S. Ch. 19)

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When procuring supplies or services for federally funded purposes to which the Uniform Grant Guidance applies, the District shall verify that the organization conducting the procurement pursuant to such agreements complies with the applicable requirements and standards of the Uniform Grant Guidance as outlined in this procedure.

Use of Federal Excess and Surplus Property

The District considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the contractor with whom the District intends to do business is not excluded or disqualified. (2 CFR Part 200, Appendix II, and 2 CFR Sec. 180.220 and 180.300).

All successful contractors must provide written certification that they have not been suspended or debarred from federal projects. The Director of Business Affairs will be responsible for verification. Such verification may include accessing the online federal System for Award Management (SAM) to determine whether any relevant party is subject to any suspension or debarment restrictions.

Maintenance of Procurement Records

The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

Maintenance of records of procurement will be governed by Board Policy 8210 Records Management and established Administrative Regulations. (Pol. 8210)

Time and Materials Contracts

The District may use a time and materials type contract only: (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. **Time and materials type contract** means a contract whose cost to the District is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Settlements of Issues Arising Out of Procurements

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

Protest Procedures to Resolve Dispute

The District maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Protest procedures will be acted on in accordance with current state law and regulations, established District administrative regulations and the advice of the District solicitor.

Food Service Program Notes:

Exemption from Bidding for Perishable Food Items -

The School Code exempts purchases of perishable food items from bidding requirements. Bidding for perishable food items is required only if the cost would be at or over the federal threshold at which formal competitive bidding is required (\$150,000). Small purchase procedures may be used for purchases below \$150,000, or micro-purchase procedures for purchases below \$3,500. Use of bidding should be considered as an option if it is feasible and likely to result in cost savings. (24 P.S. Sec. 504(d))

Geographic Preferences -

The District is permitted to apply a geographic preference when procuring unprocessed locally grown or locally raised agricultural products. When a geographic preference is applied, the District has discretion to determine the local area to which the geographic preference option will be applied.

Unprocessed locally grown or locally raised agricultural products means only those agricultural products that retain their inherent character. The effects of the following food handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different kind or character: cooling; refrigerating; freezing;

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size adjustment made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; forming ground products into patties without any additives or fillers; drying/dehydration; washing; packaging (such as placing eggs in cartons), vacuum packing and bagging (such as placing vegetables in bags or combining two (2) or more types of vegetables or fruits in a single package); the addition of ascorbic acid or other preservatives to prevent oxidation of produce; butchering livestock and poultry; cleaning fish; and the pasteurization of milk. (7 CFR Sec. 210.21, 215.14a, 220.16)

Buy American -

The District shall purchase, to the maximum extent practicable, domestic commodities or products for food service purposes. The term **domestic commodity or product** means: (7 CFR Sec. 210.21, 220.16)

1. An agricultural commodity that is produced in the United States; and
2. A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Mandatory Contract Clauses -

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. (a) The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or

(b) The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
3. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;

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4. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
5. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
6. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

Contracts with Food Service Management Companies -

Procedures for selecting and contracting with a food service management company (FSMC) shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 215.14a, 220.16)

Pre-Plated Meals -

Procedures for selecting and contracting with contractors of pre-plated meals shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 220.16)

Federal Fiscal Compliance – Subrecipient Monitoring

In the event the District disperses federal funds received through a federal award to other entities and assigns responsibilities to the outside entity to conduct a portion of the work, the District shall be responsible for determining, on a case-by-case basis, whether the agreement with such entity places the outside entity in the role of a subrecipient receiving a subaward of federal funding, or the role of a contractor.

If the District grants subawards of federal funding to other entities as subrecipients, the District shall be responsible for:

1. Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices.
2. Monitoring the subrecipient entity's implementation to ensure compliance with federal, state and local laws, conditions of the federal funding award, and Board policies and administrative regulations.
3. Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensuring that identified deficiencies are corrected.
4. Documenting and retaining records on subrecipient identification, notification, evaluation, monitoring and corrective actions taken.

Definitions

For purposes of policies and procedures related to federal programs, the following definitions shall apply:

Contract – a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used here does not include a legal instrument, even if the entity considers it a contract, when the substance of the transaction meets the definition of a federal program award or subaward. (2 CFR 200.22)

Contractor – an entity that receives a contract, as defined in law and regulations, by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. (2 CFR 200.23)

Pass-through entity – a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. The District serves as the pass-through entity in cases where it awards federal funding to a subrecipient as defined in this procedure. (2 CFR 200.74)

Subaward – an award provided by a pass-through entity to a subrecipient in order to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal

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program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. (2 CFR 200.92)

Subrecipient – a non-federal entity that receives a subaward to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. (A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.) (2 CFR 200.93)

Subrecipient Versus Contractor

The District must determine, on a case-by-case basis, whether an entity receiving funds from the District as part of a federal funding program serves in a role of subrecipient or contractor. (2 CFR 200.330)

The Business Manager or designee shall be responsible for analyzing the criteria listed in the chart below and evaluating the relationship with the entity based on the substance of the legal agreement, rather than the form of the agreement. The designee(s) may consult with the District solicitor in making such determination.

Subrecipient	Contractor
Creates a Federal assistance relationship	Purpose is to obtain goods and services for the non-Federal entity’s own use and creates a procurement relationship
Determines who is eligible to receive what Federal assistance	Provides the goods and services within normal business operations
Has its performance measured in relation to whether objectives of a Federal program were met	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision making	Normally operates in a competitive environment
Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and	Provides goods or services that are ancillary to the operation of the Federal program; and
In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity (PTE)	Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

*chart provided by © American Institute of CPAs (AICPA)

The District shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward. The District shall provide the subrecipient with the following information as specified at 2 CFR Sec. 200.331(a) regarding the federal funding award, and any subsequent changes:

- 1) Federal Award Identification information, including:
 - (i) Subrecipient name (which must match the name associated with its unique entity identifier);
 - (ii) Subrecipient's unique entity identifier;
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal award date (see §200.39 federal award date) of award to the recipient by the federal agency;
 - (v) Subaward period of performance start and end Date;
 - (vi) Amount of federal funds obligated by this action by the pass-through entity to the subrecipient;
 - (vii) Total amount of federal funds obligated to the subrecipient by the pass-through entity including the current obligation;
 - (viii) Total amount of the federal award committed to the subrecipient by the pass-through entity;
 - (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (x) Name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;
 - (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).
- 2) All requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award;
- 3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the federal

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awarding agency including identification of any required financial and performance reports;

- 4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);
- 5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
- 6) Appropriate terms and conditions concerning closeout of the subaward.

Evaluation of Risk

The District shall evaluate each subrecipient's risk of noncompliance with law, regulations and the terms and conditions of the subaward to determine appropriate monitoring practices. (2 CFR 200.331)

The Business Manager or designee shall be responsible for evaluating risk based on the following factors:

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits, including whether the subrecipient receives a single audit and the extent to which the same or similar subaward has been audited;
3. Whether the subrecipient has new personnel, or new or substantially changed systems and processes;
4. The extent and results of any federal award agency's monitoring of the subrecipient.

The Business Manager or designee shall request adequate documentation from the subrecipient to conduct the evaluation of risk; such documentation may include, but shall not be limited to, audit reports, financial reports, policies and procedures, detailed descriptions or users' guides of current systems and processes.

The District shall evaluate subrecipients for risk of noncompliance as specified in the legal agreement and/or contract.

Based on the results of the risk evaluation, the District may consider imposing specific conditions on implementation of the subaward, in accordance with applicable law and regulations. (2 CFR 200.207, 200.331)

Monitoring

The District shall monitor the implementation and activities of each subrecipient as necessary to ensure that the subaward is used for authorized purposes, in accordance with law, regulations and the terms and conditions of the subaward. The District shall notify subrecipients of monitoring requirements, and may provide technical assistance to subrecipients in complying with monitoring requirements.

As part of the monitoring process, the District shall complete the following steps: (2 CFR 200.331)

1. Review financial and performance reports required by the District.
2. Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected during monitoring through audits, on-site reviews and other means.
3. Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.521)

Monitoring –

The Business Manager or designee shall be responsible for monitoring of subrecipients. Monitoring activities may include, but shall not be limited to:

1. Review of progress reports, financial reports and data quality.
2. On-site visits.
3. Review of federal or state debarment lists.
4. Review of other agreed-upon procedures specified in the legal agreement or contract. (2 CFR 200.425)

The District shall verify that subrecipients are audited as required by applicable law and regulations. (2 CFR 200.331, 2 CFR 200.500-200.521, Pol. 619)

Follow-Up Actions –

The Business Manager or designee shall provide subrecipients with written documentation detailing their monitoring results and listing any identified deficiencies. The District shall consider whether the results of monitoring indicate the need to revise existing District policy and procedures. (2 CFR 200.331)

The District shall require subrecipients to take immediate action on issues involving ineligible or illegal use of federal funding, and notify the District of corrective action taken.

The District shall require subrecipients to develop a corrective action plan to address other identified deficiencies or noncompliance issues; such plan shall be submitted to the District as specified in the agreed-upon procedures, and the District shall evaluate and monitor the activities taken by the subrecipient under the corrective action plan. The District may provide technical assistance and/or training to subrecipients in complying with corrective action requirements.

The Business Manager or designee shall maintain all documentation on monitoring of subrecipients and corrective action taken during the monitoring process.

The District shall report issues of noncompliance to the appropriate federal agency where required by law, regulations, or requirements of the federal funding program.

Remedies for Noncompliance –

When monitoring activities identify issues of noncompliance that are not addressed through corrective action, the District may take the following actions: (2 CFR 200.331, 200.338)

1. Impose specific conditions on the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.207)
2. Temporarily withhold cash payments, in accordance with applicable law and regulations.
3. Disallow or deny use of funds for all or part of the cost of the activity or action not in compliance.
4. Wholly or partially suspend or terminate the agreement for the federal award.
5. Recommend that the federal agency initiate suspension and debarment proceedings.
6. Withhold further awards or agreements for the project or program.
7. Take other remedies legally available, in consultation with the District solicitor or other qualified counsel.

Record Retention

The Business Manager or designee shall ensure that all documentation regarding subrecipient identification, notification, evaluation, monitoring activities and corrective action is maintained in accordance with Board policy and procedures. (Pol. 8210)

Records shall be retained in accordance with applicable law, regulations, specific requirements of the federal program and the District's records retention schedule. (2 CFR 200.333-200.337, Pol. 8210)

Federal Fiscal Compliance – Types of Costs, Obligations and Property Management

The District establishes and maintains Board policies, administrative regulations and procedures on administration of federal funds in federal programs as required by the Uniform Grant Guidance and other federal, state and local laws, regulations and requirements. The District’s financial management system includes internal controls and grant management standards in the following areas.

Direct and Indirect Costs

Direct costs – costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Indirect costs – costs incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. (2 CFR Sec. 200.405, 200.413)

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs.

Direct and indirect costs shall be determined in accordance with law, regulations, the terms and conditions of the federal award, and the District’s negotiated indirect cost rate.

The District shall develop an indirect cost rate proposal and cost allocation plan in accordance with law, regulations and the terms and conditions of the federal award.

Timely Obligation of Funds

Obligations – orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the District during the same or a future period.

The following table illustrates when funds must be obligated under federal regulations:

Obligation is for:	Obligation is made:
Acquisition of property	On the date on which the District makes a binding written commitment to acquire the property
Personal services by a District employee	When the services are performed

Personal services by a contractor who is not a District employee	On the date on which the District makes a binding written commitment to obtain the services
Public utility services	When the District receives the services
Travel	When the travel occurs
Rental of property	When the District uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E - Cost Principles	On the first day of the project period

34 CFR §75.707; 34 CFR §76.707

All obligations must occur between the beginning and ending dates of the federal award project, which is known as the period of performance. The period of performance is dictated by law and regulations and will be indicated in the federal award. Specific requirements for carryover funds may be specified in the federal award and must be adhered to by the District. (2 CFR Sec. 200.77, 200.309)

The District will handle obligations and carry over of state-administered and direct grants in accordance with state and federal law and regulations, and the terms and conditions of the federal award. Carryover will be calculated and documented by the Business Manager or designee.

The District may exercise an extension of the period of performance under a direct grant in accordance with law, regulations and the terms and conditions of the federal award when written notice is provided to the federal awarding agency at least ten (10) calendar days prior to the end of the period of performance. (2 CFR Sec. 200.308(d)(2))

The Business Manager or designee will decide when an extension of the period of performance is necessary and will recommend that the Superintendent approve this process.

The Business Manager or designee will develop the required written notice, including the reasons for the extension and revised period of performance; the notice will be issued no later than ten (10) calendar days prior to the end of the currently documented period of performance in the federal award.

The District must seek approval from the federal awarding agency for an extension of the period of performance when the extension is not contrary to federal law or regulations, and the following conditions apply:

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1. The terms and conditions of the federal award prohibit the extension;
2. The extension requires additional federal funds; or
3. The extension involves any change in the approved objectives or scope of the project.
(2 CFR Sec. §200.308)

The Business Manager or designee will determine when an extension must be requested for approval by the federal awarding agency, draft the written request and notify the Superintendent or designee(s) of the requested extension.

Management of Property Acquired With Federal Funds

Contract and Purchasing Administration -

The District maintains internal controls, administrative regulations and procedures to ensure that contractors deliver goods and services in accordance with the terms, conditions and specifications of the designated contract, purchase order or requisition.

Property Classifications -

Property shall be classified as **equipment, supplies, computing devices and capital assets** as defined and specified in accordance with law and any applicable Board policy or administrative regulation.

Inventory Control/Management -

All property purchased with federal funds, regardless of cost, will be inventoried as a safeguard.

Inventory will be received by the department or program requesting the item; designated staff will inspect the property, compare it to the applicable purchase order or requisition, and ensure it is appropriately logged and tagged in the District's property management system.

Items acquired will be physically labeled by source of funding and acquisition date.

Inventory records of equipment and computing devices must be current and available for review and audit, and include the following information:

1. Description of the item, including any manufacturer's model number.
2. Manufacturer's serial number or other identification number.
3. Identification of funding source.

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4. Acquisition date and unit cost.
5. Source of items, such as company name.
6. Percentage of federal funds used in the purchase.
7. Present location, use, condition of item, and date information was reported.
8. Pertinent information on the ultimate transfer, replacement or disposition of the item and sale price of the property.

Inventory will be updated as items are sold, lost or stolen, or cannot be repaired, and new items are purchased.

Physical Inventory -

Physical inventory of property will be completed by designated District staff in accordance with applicable federal and state laws and regulations and any applicable Board policy or administrative regulation.

The physical inventory of items will be conducted annually, and the results will be reconciled with the inventory records and reported to the federal awarding agency.

Maintenance -

The District establishes adequate maintenance procedures to ensure that property is maintained in good condition in accordance with law, regulation and Board policy.

Safeguards -

The District ensures that adequate safeguards are in place to prevent loss, damage or theft of property:

1. Any loss, damage or theft will be reported to the Superintendent or designee(s) and investigated and fully documented, and may be reported to local law enforcement.
2. If stolen items are not recovered, the District will submit copies of the investigative report and insurance claim to the federal awarding agency.
3. The District may be responsible for replacing or repairing lost, damaged, destroyed or stolen items.
4. Replaced equipment is property of the originally funded program and should be inventoried accordingly.

5. District property may only be loaned in accordance with Board policy and administrative regulations.

Disposition of Property Acquired with Federal Funds –

When the District determines that real property, including land, land improvements structures and accessories thereto, acquired under a federal award is no longer needed for the originally authorized purpose, the District must obtain disposition instructions from the federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2 CFR Sec. 200.311)

When the District determines that equipment or supplies acquired under a federal award are no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Business Manager or designee will contact the federal awarding agency or pass-through entity administering the program to obtain disposition instructions, based on the fair market value of the equipment or supplies.

Generally, items with a fair market value of \$5,000 or less that are no longer effective may be retained, sold, purged, or transferred to the District. For items with a fair market value greater than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If the District will be replacing the equipment or supplies, the District may use the existing equipment or supplies as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The Business Manager or designee will be responsible for contacting the federal awarding agency and determining the process for disposition of equipment or supplies.

The District may use the following methods in disposing of unnecessary equipment or supplies acquired with federal funds:

- Public auction and/or online sale – generally conducted by a licensed auctioneer.
- Salvage – scrap sold to local dealers.
- Negotiated sale – normally used when disposing of items of substantial value.
- Sealed bid – normally used for items of substantial value or unique qualities.
- Pre-priced sale – large quantities of obsolete or surplus equipment or supplies may be sold by this method.
- Donation to charitable organizations, for equipment or supplies with little to no value.

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- Disposition to trash for equipment or supplies with no value.

The Business Manager or designee will be responsible for maintaining records of obsolete and surplus property disposed of, and will report to the federal awarding agency when required.