



Book	Policy Manual
Section	600 Finances
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UPDATES TO ATTACHMENT D OF THIS POLICY

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 Guidance.[\[1\]](#)

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

Delegation of Responsibility

The Board designates the Chief Financial Officer as the district contact for all federal programs and funding.

The Superintendent or designee, in collaboration with the Federal Programs Coordinator and Business Manager, 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.[\[1\]](#)

The Superintendent, to assist in the proper administration of federal funds and implementation of this policy, may approve additional procedures as attachments to 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, including segregation of duties, 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 school officials engaged in the selection, award and administration of contracts.[2][3]

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 Board policies, administrative regulations, rules and procedures.[4]

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.[5]

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.[6]

The district shall establish and maintain employee policies and procedures on hiring, benefits and leave and outside activities, as approved by the Board. District procedures on payment of staff shall apply to employees paid with federal funds and shall include payment in extenuating or emergency conditions, in accordance with applicable law, regulations or emergency declarations by state or federal authorities.[7][8][9][10][11][12][13][14]

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.[15][16]

The district shall ensure the proper maintenance of federal fiscal records documenting:[16][17][18]

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.
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, the 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.[\[19\]](#)

Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, 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.[\[20\]](#)

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.[\[20\]](#)

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.
[\[16\]](#)

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.[\[16\]](#)

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.[\[21\]](#)[\[22\]](#)[\[23\]](#)

Subrecipient Monitoring

In the event that the district awards subgrants, the district shall establish procedures to:[\[24\]](#)

1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board policy and procedures.
3. Ensure the district's record retention schedule addresses document retention on assessment and monitoring.[\[16\]](#)

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.[\[25\]](#)[\[26\]](#)

Legal

1. 2 CFR Part 200
2. Pol. 827
3. Pol. 828
4. Pol. 317
5. 2 CFR 200.430
6. Pol. 626.1
7. 24 P.S. 1153
8. Pol. 304
9. Pol. 319
10. Pol. 336
11. Pol. 337
12. Pol. 624
13. Pol. 805
14. Pol. 813
15. 2 CFR 200.333-200.337
16. Pol. 800
17. 34 CFR 75.730-75.732
18. 34 CFR 76.730-76.731
19. 2 CFR 200.336
20. 2 CFR 200.333
21. Pol. 113.4
22. Pol. 216
23. Pol. 324
24. 2 CFR 200.330-200.331
25. 2 CFR 200.338
26. 2 CFR 200.339
- Pol. 331
- Pol. 610
- Pol. 611
- Pol. 612
- Pol. 613
- Pol. 625

Revised_626-Attach A-AllowabilityofCosts-1.doc (91 KB)

Revised_626-Attach B-CashManagement-2.docx (28 KB)

Revised_626-Attach C-Costs_Obligations_Property.doc (72 KB)

[626-Attach_D-Procurement 3-17-2020.docx \(54 KB\)](#)

[Revised_626-Attach E-SubrecipientMonitoring.doc \(70 KB\)](#)

Procurement – Federal Programs

This document is intended to integrate standard district purchasing procedures with additional requirements applicable to procurements that are subject to the federal Uniform Guidance regulations, federal guidance of the Office of Management and Budget 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. (2 CFR 200.102, 200.318-200.325; 7 CFR 210.16, 210.19, 210.21, 215.14a, 220.16; 24 P.S. 120, 24 P.S. 504, 24 P.S. 508, 24 P.S. 521, 24 P.S. 607, 24 P.S. 609, 24 P.S. 751, 24 P.S. 807.1; 62 Pa. C.S.A. 4601 et seq; Pol. 610, 611, 612, 613, 808)

2022 Procurement Thresholds		
PA State Quotation Threshold	\$11,800	Adjusted based on Consumer Price Index published in PA Bulletin (24 P.S. Sec. 120)
PA State Bid Threshold	\$21,900	Adjusted based on Consumer Price Index published in PA Bulletin (24 P.S. Sec. 120)
Federal Micro-Purchase Threshold	\$10,000	Adjusted periodically and published in Federal Register (48 CFR Subpart 2.1) or through guidance of the federal Office of Management and Budget
Federal Simplified Acquisition Threshold	\$250,000	Adjusted periodically and published in Federal Register (48 CFR Subpart 2.1) or through guidance of the federal Office of Management and Budget

*Please review this Procurement attachment annually and update amounts accordingly

The district implements exceptions to the Micro-Purchase and Simplified Acquisition Threshold amounts announced by the federal Office of Management and Budget as part of its procurement procedures.

Responsibility for Purchasing

The Board has outlined standard district purchasing responsibility, methods of purchasing, price quotations and bid requirements in the following Board policies and their accompanying administrative regulations or procedures:

- Policy 610. Purchases Subject to Bid/Quotation
- Policy 611. Purchases Budgeted
- Policy 612. Purchases Not Budgeted
- Policy 613. Cooperative Purchasing

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 type of purchase and 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 Policy 610 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~~ Chief Financial Officer

☐ Superintendent

under the authority of the Board.

Standard Procurement Documents and Purchase Request Process

The district shall use

☒ purchase orders

☐ requisitions

for purchase requests in accordance with the applicable purchase method.

The district shall use

☐ paper

☒ electronic

purchasing records, which are pre-numbered and are accessible to designated purchasing staff in

☐ the district office.

☒ the Business Office.

☐ Purchasing Agent's office.

☐ Other _____.

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

☐ Board Secretary.

☒ ~~Business Manager~~ Chief Financial Officer, or

☒ Superintendent, or

☒ Purchasing Agent.

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.
3. Appropriate dates of service or delivery.
4. ☐ Other (describe) _____.

Documentation on purchase orders and requisitions shall be maintained in accordance with the district's Records Management Policy and records retention schedule. (Pol. 800)

Contracts shall be reviewed by the

☐ Board Secretary

☒ ~~Business Manager~~ Chief Financial Officer

☐ Superintendent

☐ school 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

For purposes of this procedure, **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 \$10,000. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register or announced as an exception by the federal Office of Management and Budget shall apply if other than \$10,000.(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

{ } Superintendent

{X} ~~Business Manager~~ Chief Financial Officer

{ } Purchasing Agent

{ } Board Secretary

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

For purposes of this procedure, **small purchase procedures** are those relatively simple and informal procurement methods for securing equipment or supplies that cost more than the amount qualifying as a micro-purchase and do not cost **\$21,900** or more, or in the case of services other than construction, maintenance or repair on school facilities, where the total cost does not exceed the \$250,000 federal Simplified Acquisition Threshold at which formal competitive bidding or competitive proposals are required. Small purchase procedures cannot be used for purchases of equipment or supplies or for construction, repair or maintenance services costing **\$21,900** 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 for purchases of equipment, supplies and construction, maintenance or repair services on school facilities is adjusted for inflation annually, and the adjusted amount most recently determined and published in the Pennsylvania Bulletin shall apply if other than **\$21,900**. (24 P.S. Sec. 120)

The federal Simplified Acquisition Threshold at which competitive bidding or competitive proposals are required is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register or announced as an exception by the federal Office of Management and Budget shall apply if other than \$250,000. (48 CFR Subpart 2.1, 2 CFR 200.102)

Because state law does not require competitive 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 or competitive proposals are required (\$250,000).

[See Food Service Program Notes below for exemption from bidding for purchases of perishable food items costing less than \$250,000.]

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 610. (Pol. 610)

Formal Competitive Bidding

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 610 when the total cost is estimated to be **\$21,900** or more. (Pol. 610)

Note: The amount at which formal competitive bidding or competitive proposals are 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)

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 or competitive proposals will be used when the estimated total cost will be at or over the federal threshold of \$250,000.

The federal Simplified Acquisition Threshold at which competitive bidding or competitive proposals are required is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register or announced as an exception by the federal Office of Management and Budget shall apply if other than \$250,000. (48 CFR Subpart 2.1, 2 CFR 200.102)

For procurement of services costing at or over the \$250,000 federal threshold other than for construction, maintenance or repairs on school facilities, the use of competitive sealed bidding is considered feasible and appropriate when:

1. A complete, adequate, and realistic specification or purchase description is available;
2. Two (2) or more responsible bidders are willing and able to compete effectively for the business; and
3. The procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.

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 **\$21,900** 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 to formal competitive bidding when conditions are not appropriate for the use of sealed bids.

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 610 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 \$250,000.

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 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 school solicitor or other qualified counsel 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.

An alternative form of competitive proposal is permitted only for qualifications-based procurement of architectural and engineering services, in which price is not a selection factor and reasonable compensation is negotiated after source selection. This alternative is not permitted for procurement of other types of services.

Competitive proposals shall be evaluated by the

{X} Superintendent and/or

{X} ~~Business Manager~~ Chief Financial Officer

{ } Federal Programs Coordinator

based on factors including but not limited to:

1. Cost.

☒ Experience of contractor.

☒ Availability.

☒ Personnel qualifications.

☒ Financial stability.

☒ Minority business, women's business enterprise, or labor surplus area firm status.

☒ Project management expertise.

☒ Understanding of district needs.

☐ Other _____.

Evaluations shall be completed in a timely manner, documented and shall be reviewed by the

☐ Board.

☒ Superintendent and/or

☒ ~~Business Manager~~ Chief Financial Officer.

☐ Federal Programs Coordinator.

☐ school solicitor.

Contract/Price Analysis

The district performs a cost or price analysis in connection with every procurement action in excess of \$250,000, 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

☒ Superintendent or

☒ ~~Business Manager~~ Chief Financial Officer, or

{X} Federal Programs Coordinator

must come to an independent estimate prior to receiving bids or proposals. (2 CFR Sec. 200.323(a)). As part of the analysis, the [Chief Financial Officer](#) will enact established business practices which may include evaluation of similar prior procurements and a review process.

Negotiated Profit

In any procurement in which there has been no price competition, or in which a cost-analysis is performed, profit must be negotiated separately as an element of price. Accordingly, solicitations of bids, proposals or quotes shall require that bids, proposals or quotes be limited to costs other than profit, and exclude profit.

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)).

When profit must be negotiated as a separate element of the total price, it shall be negotiated by the

{X} Superintendent or

{X} ~~Business Manager~~. [Chief Financial Officer](#), or

{X} Federal Programs Coordinator.

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.

Profit must be negotiated separately for noncompetitive proposals, and a cost or price analysis will also be performed for noncompetitive proposals when the price exceeds \$250,000.

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. The use of procurement cards is governed by Board policy 625 Procurement Cards and established administrative regulations. (Pol. 625)

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.
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.

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.

[See Food Service Program Notes below for permissibility of geographic preferences and "Buy American" practices in purchasing certain food products]

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.

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

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 procedure attached to Policy 626: Allowability of Costs – Federal Programs.

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, the School Code and the Commonwealth Procurement Code. (Pol. 613; 53 Pa. C.S. Ch. 23; 24 P.S. 521; 62 Pa. C.S. Ch. 19)

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 procurement methods, 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.

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

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

{X} ~~Business Manager~~ Chief Financial Officer or

{X} Federal Programs Coordinator

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 800 Records Management and the district's established records retention schedule. (Pol. 800)

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 solicitor. (Pol. 610)

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 (\$250,000). Small purchase procedures may be used for purchases below \$250,000, or micro-purchase procedures for purchases below \$10,000. 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; 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;
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)



UPDATE

Book	Policy Manual
Section	800 Operations
Title	Educational Equity
Code	833
Status	Review
Adopted	September 1, 2020

Purpose

The Board adopts this policy to prioritize the principle of educational equity through the fair and just allocation of resources, opportunities and treatment of students based upon each individual student's needs. The pursuit of educational equity requires the continuous and collaborative effort of identifying various aspects of district programs and operations in which consideration of educational equity shall be analyzed, incorporated and prioritized.

To facilitate educational equity for all, the district shall be committed to:

1. Promptly identifying and addressing barriers that cultivate achievement and/or opportunity gaps for students.
2. Ensuring that a student's educational achievement is neither predicted nor predetermined by explicit or implicit biases.

Definitions

Achievement gaps shall mean the academic disparities and/or differences between groups of students, as indicated through variances in academic indicators such as test scores, grade point average and graduation rates.

Barriers shall mean factors that block or hinder movement or progression. Barriers to educational equity may include, but are not limited to, policies, administrative regulations and practices; explicit and implicit biases; facilities; budgeted funds; curriculum and instruction; personnel; class size; Code of Student Conduct and school climate.

[LOCAL APPROACHES MAY VARY IN THE USE AND DEFINITION OF TERMS EXPRESSING THE CONCEPTS THAT ARE ENCOMPASSED IN THE DEFINITIONS BELOW FOR "CULTURAL COMPETENCY," "CULTURAL PROFICIENCY" AND "CULTURALLY RESPONSIVE" AS USED IN THIS POLICY GUIDE. IF YOUR DISTRICT IS ACCUSTOMED TO USING DIFFERING TERMS OR DEFINITIONS TO EXPRESS THESE CONCEPTS, PLEASE CONSIDER WHETHER YOU WISH TO SUBSTITUTE TERMS AND/OR DEFINITIONS THAT ALIGN WITH LOCAL USAGE OR PREFERENCE. TO HIGHLIGHT THE PLACES IN THIS POLICY GUIDE WHERE SUCH SUBSTITUTIONS MAY BE DESIRED, THESE TERMS ARE CONTAINED IN {BRACKETS} WHEREVER THEY APPEAR.]

{**Cultural competency**} shall mean an ability to interact effectively with individuals of other cultures.

{**Cultural proficiency**} shall mean the level of knowledge-based skills and understanding that is required to successfully teach and interact with students and to work effectively with colleagues, families

and communities from other cultures. It requires an ongoing examination and self-reflection to challenge one's own cultural biases and understand the cultural perspectives and experiences of others.

{**Culturally responsive**} shall mean the inclusion of students' cultural references in all aspects of learning, school experiences and student engagement.

Educational equity action plan shall mean the steps education stakeholders in a district engage in to pursue equity.

Educational equity audit shall mean a comprehensive equity and inclusion benchmarking instrument that assesses a district's barriers to opportunity and progress towards achieving the equity outcomes described in this policy and the district's Educational Equity Action Plan.

Equity shall mean every student having access to the educational resources and rigor they need at the right moment in their education including, but not limited to, (across) race, gender, ethnicity, language, disability, religion, sexual orientation, gender identity, family background and/or family income.

Equity lens shall mean an intentional focus on assessing any inequitable impact the execution of a program, practice, operation, decision or action may have on a student or group of students.

Explicit bias shall mean the actions, attitudes and beliefs we have about a person or group on a conscious level.

Gender, for purposes of this policy, shall mean the range of characteristics pertaining to, and differentiating between, masculinity and femininity, including a person's gender identity and gender expression which includes a person's internal sense of being male, female, some combination of male and female or neither male nor female.

Implicit bias shall mean the actions, attitudes or stereotypes that affect our understanding, actions and decisions in a subconscious manner.

Inclusion shall mean engaging, valuing and respecting all groups (students, parents/guardians, community members, administrators, instructional and support personnel and other education stakeholders) and including all groups as essential partners in the education process.

Opportunity gaps shall mean the disparities in the delivery of educational and extracurricular opportunities, funding and other resources between and among different student groups, leading to different academic, extracurricular, social and economic outcomes for students.

Authority

The Board is committed to the provision of an equitable education system that reflects the principles of fairness and justice for all students regardless of gender, race, ethnicity, socio-economic status, English learner status, disability, and other characteristics, as well as the intersection of those characteristics.[1][2][3][4][5][6][7][8][9][10][11][12][13][14][15][16][17][18][19][20][21][22][23][24][25][26][27][28][29]

Delegation of Responsibility

The Superintendent and/or designee(s) shall use an equity lens and quantitative and qualitative data to assess systematically which students and/or student groups are experiencing the least achievement, determine why, and target resources and efforts to address identified needs and improve overall outcomes.

Each school employee shall be expected to conduct themselves in a manner consistent with the principles of this policy and for fostering a school climate that is equity focused and {culturally responsive}. Employees shall receive supports in the form of training regarding {cultural competency, cultural proficiency, cultural responsiveness,} implicit bias, explicit bias, diversity and inclusion.

Educational Equity Audit

The Superintendent or designee(s) shall annually conduct an audit to benchmark educational equity in school and district-wide achievement and opportunities.

Educational Equity Action Plan

The Superintendent and designee(s) shall develop and annually update the district's Educational Equity Action Plan with clear accountability goals and metrics to address inequities. The Educational Equity Action Plan shall be reflective of the voices of administrators, teachers, staff, students, families and members of the community.

The Educational Equity Action Plan shall:

1. Embed equity practices throughout the district's educational system.
2. Include equity goals and practices in the district's comprehensive planning strategies.[1]
3. Ensure performance observations encompass consideration of the expectations and goals of this policy.

Educational Equity Update

The Superintendent shall annually provide an educational equity update to the Board that reflects the efforts undertaken and progress made to achieve the goals of this policy.

Based on the equity goals and activities set by the district, the educational equity update may include data on:

Students -

The following student-related data shall be disaggregated and intersected by gender, race, ethnicity, socio-economic status, English learner status and disability whenever possible:

1. Enrollment of each school.
2. Achievement indicators.
3. Attendance and behavior indicators. Such indicators may include data regarding excused and unexcused absences, out-of-school suspension, in-school suspension, alternative education enrollment, the Office for Safe Schools reports, expulsion and other school discipline factors.
4. Opportunity indicators. Such indicators may include enrollment in gifted programs, advanced placement classes, honors classes, career and technical education and participation in extracurricular programs and activities.

Administrators, Teachers and Staff -

1. The race, ethnicity, gender and years of experience of support staff, teachers, building administrators and district administration.
2. Efforts to recruit and select personnel.
3. The amount of teacher turnover by district and school.
4. The ways in which professional development at each school is delivered through an equity lens.
5. Efforts to embed cultural responsiveness into the curriculum.

Resource Allocation -

1. Fiscal – locally controlled budgetary considerations.
2. Operational – programs, services and personnel considerations.
3. Structural – facility and organizational considerations.

Annually, at the beginning of the budget process, the Board shall review the most recent educational equity update in conjunction with the current Educational Equity Action Plan to consider resource allocations in support of the district's commitment to educational equity.

Guidelines

Educational equity shall serve as the foundational structure upon which all aspects of the district's educational system are built and maintained. An equity-focused structure is essential to grow knowledge and skills, provide necessary resources, include diverse voices, promote accountability, implement effective practices, produce partnerships and address barriers to learning and participation. In the pursuit of educational equity for all students, district programs, operations and functions shall be structured to prioritize the following guiding principles:

Multiple Pathways to Success/High Expectations [19]

The district shall provide multiple pathways to success in order to meet the needs of the diverse student body and shall actively encourage, support and expect high academic achievement and excellence from each student.

All students shall be encouraged and provided opportunities to:[3][8][9][12][13][14]

1. Pursue their goals and interests without regard to biases and other barriers.
2. Enroll in challenging programs.
3. Participate in school activities and interscholastic athletics.

Access to Equitable Resources

Each student shall be provided equitable access to instructional materials, assessments, curriculum, support, facilities, teaching practices and other educational resources and services that reflect an appreciation for the diverse cultural perspectives, identities and needs of students and their families by strategically differentiating allocations as necessary to remove barriers and improve outcomes.[1][2][3][4][5][6][8][9][10][11][14][15][16][17][18][22][23][24][25][26][27]

Welcoming and Inclusive Environment

The district shall strive to create a welcoming, inclusive and bias-free culture and environment that values, reflects and is responsive to the diversity of the students, their families and the community.[2][3][18][28][29][30][31]

Respectful and civil discourse and interactions among all district leaders, staff, students, families and community members shall be expected at all times.

Partnerships and Inclusion

The district shall welcome and empower students and families, including but not limited to, families of color, low-income families, individuals with disabilities, individuals whose first language may not be English and other underrepresented groups, as essential partners in their student's educational experiences, school planning and district decision-making. The district shall provide multiple and flexible opportunities for dialogue and engagement with families and communities.[28][29]

In addition, the district shall include other partners who have modeled {culturally proficient} practices, such as government agencies, nonprofit organizations, businesses, institutions of higher learning and the general community in meeting equitable educational outcomes.

Data Focused

To make informed decisions in the pursuit of educational equity, the district shall systematically use quantitative and qualitative district-wide and school-level data. Such data may include anecdotal

information from teachers and staff, as well as formally collected and reported data. Data shall be disaggregated and intersected, where feasible, based on available demographics.[32]

Equity Lens

The district shall, as a continuous practice, review current and newly developed policies, administrative regulations, practices, programs, procedures, professional development and locally controlled budget allocations with an equity lens.

Cultural Proficiency

The district shall provide instructional materials and assessments, and promote teaching practices, that reflect and are responsive to the diverse cultural perspectives and identities of students and their families.

The district's curriculum shall:

1. Promote equity and respect.
2. Reflect the distinctive contributions of a diverse society.
3. Embed culturally responsive teaching and practices.
4. Provide opportunities for staff and students to develop and model {cultural proficiency}.

Workforce Diversity

The district recognizes the benefits of a highly effective workforce that reflects racial, gender and linguistic diversity.

In the promotion of workplace diversity, the district shall strive to:[23]

1. Maintain an employment process that is free of discrimination and bias.[23][30]
2. Identify and address barriers to the recruitment, hiring, retention, development and promotion of district employees from diverse backgrounds.
3. Actively recruit and/or promote highly qualified candidates who are committed to educational equity.

Professional Development

The district shall ensure the provision of professional development opportunities for advancement of employees' understanding and skill sets relative to addressing barriers to students' opportunities. An equity lens shall be embedded in all professional development.[24]

Professional development shall foster the skills, knowledge and beliefs to cultivate equity, including {cultural proficiency}, social-emotional learning and mental health to create a learning environment that is student-centered and meets the individual and diverse needs of students.

Legal

1. Pol. 100
2. Pol. 103
3. Pol. 103.1
4. Pol. 105
5. Pol. 112
6. Pol. 113
7. Pol. 113.1
8. Pol. 114
9. Pol. 115
10. Pol. 116
11. Pol. 121
12. Pol. 122
13. Pol. 123
14. Pol. 124
15. Pol. 138
16. Pol. 142
17. Pol. 146
18. Pol. 146.1
19. Pol. 217
20. Pol. 218
21. Pol. 233
22. Pol. 250
23. Pol. 304
24. Pol. 333
25. Pol. 602
26. Pol. 603
27. Pol. 604
28. Pol. 917
29. Pol. 918
30. Pol. 104
31. Pol. 249
32. Pol. 235.1

[Commonwealth Education Blueprint](#)

PSBA Equity Tools and Resources

Pol. 220

Pol. 251

Pol. 913