



Brabeion Academy
Policy 7000s: Financial Management

BRABEION ACADEMY

7100

Budget and Program Planning

The school budget will serve as the financial plan of operation for the school and will include estimates and purpose of expenditures for a given period and the proposed means of financing the estimated expenditures. The school will provide the budget and budget documents in accordance with the rules and regulations as specified by the Idaho Department of Education on an annual basis. The school budget will be prepared in full compliance with Idaho law and SDE regulations. The administrator will be responsible for the preparation of the budget document.

Policy History

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Fund Balance

The governing body recognizes its responsibility to establish an unreserved fund balance in an amount sufficient to:

1. Protect the charter school from unnecessary borrowing in order to meet cashflow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a charter school credit rating that would qualify the charter school for lower interest costs. Consequently, the governing body directs the administrator to manage the currently adopted budget in such a way to strive for an ending fund balance of at least 8 percent of total adopted revenues. In determining an appropriate unreserved fund balance, the governing body will consider a variety of factors with potential impact on the charter school's budget including the predictability and volatility of its expenditures 1: the availability of resources in other funds as well as the potential drain upon general fund resources from other funds 2: liquidity 3: and designations 4: Such factors will be reviewed annually.

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Federal Grant Financial Management System

The school under the direction of the board of directors will comply with all requirements under the grant as approved by the board of directors. This includes the proper expenditure of funds as budgeted in the grant including, but not limited to, salaries and benefits, time and effort, travel, equipment and supplies, contracts, and training stipends.

Allowable Uses of Grant Funds

When determining how to spend grant funds, the Head of School and Sport and the Business Manager will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on proposed goods or services. All costs supported by federal education funds must meet the standards outlined in the Education Department General Administrative Regulations, which are provided in the bulleted list below. All costs must:

1. Be necessary and reasonable for the performance of the federal award.
2. Be allocable to the federal award.
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the charter school.
4. Conform to any limitations or exclusions set forth as cost principles in 2 C.F.R. §200 or in the terms and conditions of the federal award.
5. Be treated consistently.
6. Be adequately documented.
7. Be determined in accordance with General Accepted Accounting Principles (GAAP), unless provided otherwise in 2 C.F.R. §200.
8. Not be included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.

Procurement Under a Federal Award

In addition to its other policies and procedures regarding procurement, Brabeion Academy will adhere to the following requirements when making procurements under a federal award. The School will:

1. Ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product or service to be produced, and set forth those minimum essential characteristics and standards to which the material, product or service must conform.
2. Provide documentation of the method to be used to conduct technical evaluations of the received proposals and for selecting recipients, which will include the factors to be considered in the evaluation, who performs the evaluation, the number of evaluations performed, the timeframe for conducting the evaluations and selecting a vendor. and whether another position reviews the evaluation.
3. Maintain oversight to ensure that contractors perform in accordance with the terms, conditions and specifications of their contracts or purchase orders.
4. Avoid acquiring unnecessary or duplicative items.
5. Consider consolidating procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
6. Maintain a list of prequalified persons, firms, or products which are used in acquiring goods and services and include enough qualified sources to ensure maximum open and free competition.
7. Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the 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.
8. Maintain records sufficient to detail the history of procurement. These records will include:
 - a. Rationale for the method of procurement;
 - b. Selection of contract type;
 - c. Contractor selection or rejection; and
 - d. The basis for the contract price.
9. The use of a time and materials use contract is prohibited unless the School determines that no other contract is suitable. Time and materials use contract means a contract whose cost to the charter school is the sum of:
 - a. The actual cost of materials; and
 - b. The direct labor hours charged at an hourly rate that reflects wages, general and administrative expenses, and profit.
10. Be responsible 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.
11. The school will adhere to any additional procurement rules as applicable to specific federal programs.

An inventory of all capital purchases, equipment, curricula, and library/reference books in the school will be compiled annually by the Administration. The physical inventory will be compared to the general ledger totals; any significant difference will be reviewed and corrected by the Business Manager.

Property Classifications

- *Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the Public Charter School for financial statement purposes, or \$5,000. 2 C.F.R. §200.33.
- *Supplies* means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the Public Charter School for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
- *Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
- *Capital assets means* tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease purchase, exchange, or through capital leases; and
 - Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

Inventory Procedure

1. Approval for purchases is notated through email notification, or when needed by a vendor, on Purchase Order forms after verifying the funds are available through the CFSGA and the GRA; only items approved in the CFSGA will be considered for purchase. Specific funding sources must be identified prior to approval.
2. Once an order or a signed Purchase Order is submitted to a vendor, the original order or PO and a copy of the invoice and packing slips are submitted to the Business Manager upon delivery. Records are stored in the office of the Business Manager, and electronically.
3. Upon receipt of new items, the Chief Education Officer, or the designated receiving staff, will inspect the inventory to ensure it's in good condition and that it matches the item specified on the purchase order and invoice. The invoice is delivered to the Business Manager who enters the information into accounting records (property management system).

Inventory Records

The inventory file is stored in the School's data files. As new items are purchased, they are added to the inventory. The written inventory includes the following information: Item Name, Item Description, Item Location, acquisition date and cost of the item.

Physical Inventory

Once a year, in May, the written inventory is printed and all items are catalogued by the principal or their delegate. Maintenance of Equipment In accordance with 2 C.F.R.313(d)(4), Public Charter School maintains adequate maintenance procedures to ensure that property is kept in good condition.

Lost or Stolen Items

- The School maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.
- Computing devices stored in areas that can be locked and/or stored in a locked classroom. Computing devices must be checked out by a certified teacher or paraprofessional and to be used within the school building only and are not allowed to be taken off-site.
- If the equipment is lost or suspected to be stolen, the business manager is notified. If the device is suspected to be stolen, the administrator is also notified in order to launch an investigation into the stolen device. The administrator would conduct interviews and file a police report if necessary. The lost/stolen property will remain listed in the inventory until the close of the school year.

Disposal of Equipment

The Head of School and Sport will identify the fair market value of the item(s) to be sold. The Head of School and Sport and Administrator will set a price range in which the item(s) can be sold. The Head of School and Sport will handle the sale of the unneeded equipment. The number of offers received must be greater than 3 (if lower than the asking price). If a full price offer is received, one offer is sufficient.

School Property

Real Property

Prior to acquiring real property, such property will be appraised by an appraiser certified in the State. The appraised value will be used to establish the fair market value of the property. If the Board is purchasing a site for educational purposes, such building site will be located within the boundaries of the city limits, unless, by resolution of the Board, it is determined that it would be in the best interest of the School to acquire a site outside the city limits, but within the boundaries of the School.

Personal Property

The School may purchase personal property as deemed necessary for the effective operation of the School by any means deemed appropriate when the expenditure of funds will be less than \$50,000. When the purchase of personal property (except for curricular materials) is reasonably expected to cost \$50,000 or more, the School will obtain a minimum of three quotes. Purchases over \$100,000 require a formal competitive bid process outlined in statute.

Construction of School Property

The School may enter into contracts for construction of school property as deemed necessary for the effective operation of the School by any means deemed appropriate when the expenditure of funds will be less than \$50,000. When the construction of school property is reasonably expected to cost fifty thousand dollars (\$50,000) or more, the School will obtain a minimum of three quotes.

Tax-Exemption

All School property used exclusively for educational purposes is tax-exempt.

Travel Costs Under Federal Award

General

Travel costs include expenses for transportation, lodging and food, and related items incurred by employees who travel on official business under a federal award. Such costs may be charged on an actual cost basis, or on a per diem mileage basis, or on a combination of the two, provided the method used is applied to the entire trip and not selected days of the trip.

Types of Travel

In-Area

School employees and Administrators will be reimbursed for actual and necessary expenses incurred within the school area while attending to school business. Actual mileage driven for preapproved in-area travel will be reimbursed. It is the responsibility of the Board to review travel by the Administrator within the School area.

Out-of-Area

Travel outside of the School area must be pre-approved. Administrators will obtain Board approval prior to incurring out-of-area travel expenses, while employees will obtain prior approval from the Administrator. School employees and Administrators will be reimbursed for actual food expenses, not to exceed IRS established per diem rates, for out-of-area travel requiring an overnight stay. School employees and Administrators will also be reimbursed for actual and necessary non-food expenditures.

Lodging and Subsistence

Costs incurred by employees, Administrators and Board members for travel, including costs of lodging, other subsistence, and incidental expenses, will be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the School in its regular operations. If these costs are charged directly to the federal award, the charter school will maintain documentation justifying the following:

1. The participation of the individual is necessary to the federal award; and
2. The costs are consistent with this policy and any related procedures.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences are allowable provided that:

1. The costs are a direct result of the individual's travel for the federal award;
2. The costs are consistent with this policy and any related procedures; and
3. The costs are temporary, lasting only during the travel period.

Travel costs for dependents are not allowable, except for travel of a duration of six-months or more with prior approval of the federal awarding agency.

Commercial Air Travel

Airfare costs which exceed the basic, least expensive unrestricted accommodations class offered by commercial airlines are not allowable except when such least expensive accommodations would:

1. Require circuitous routing;
2. Require travel during unreasonable hours;
3. Excessively prolong travel;
4. Result in additional costs that would offset the transportation savings; or
5. Offer accommodations not reasonably adequate for the traveler's medical needs

Documentation of Expenses

Expenses not in compliance with this policy will not be reimbursed nor paid for by the School. Prior to reimbursement of actual and necessary expenses, the school employee or Administrator must submit a detailed receipt indicating the date, purpose, and nature of the expense for each claim item and the appropriate travel expense or voucher form. Expenses requiring prior approval must also include a copy of the written prior approval. Employees will submit their receipts, travel expense and voucher forms, and documentation of prior approval, where necessary, to the Administrator. The Administrator will submit such documentation to the Board.

Failure to provide a detailed receipt will make the expense non-reimbursable. In exceptional circumstances, the Board may allow a claim without a proper receipt. Written documentation explaining the exceptional circumstances will be maintained as part of the charter school record of claim. The Board directs the Administrator to promulgate procedures specifying which expenses will be reimbursable for travel of different distances and durations.

Time and Effort Documentation

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Such work must be documented as delineated in the Code of Federal Regulations.

Conflict of Interest

No employee will make any purchase or incur any obligations for or on behalf of the School from any non-governmental private business, contractor or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Purchases or contracted services from any non-governmental or private business or venture in which any employee of the School has a direct or indirect financial or ownership interest will be made on a competitive bid basis in strict accordance with the following procedures:

1. The interested employee, business, contractor, or vendor will seek, in writing from the Administrator, a clarification of this policy stating the transaction at issue. The interested employee, business, contractor, or vendor will fully disclose, in writing, the employee's exact relationship to the business, contractor, or vendor;
2. Upon written clarification from the Administrator, which will include written specifications to be followed in advertising for bids, the affected business, contractor, or vendor may submit a bid in compliance with the specifications outlined by the School.
3. The interested employee will not be involved in any part of the bidding process including, but not limited to, preparing specifications or advertising, or analyzing or accepting bids.
4. It will be the duty of each employee, to the best of his/her knowledge and belief, to disclose in writing to the Administrator his/her financial or ownership interest in any business or other purchase arrangement with the School; and
5. This policy will apply to any organization, fund, agency, or other activity maintained or operated by the School.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or placing any purchase order with a business, contractor or vendor on behalf of the School, nor accept anything of monetary value from a business, contractor or vendor except for unsolicited gifts of fifty dollars (\$50) or less in value.

In addition to the conflicts of interest outlined above, no employee or Administrator of the School may participate in the selection, award, or administration of a contract supported by a federal award if he/she has a real or apparent conflict of interest. Such conflicts of interest include instances where any of the following has a financial or other interest in or a tangible personal benefit from a firm considered for a contract:

1. The employee or Administrator;
2. Any the employee's or Administrator's Relatives;
3. The employee's or Administrator's Partner; or
4. An organization which employs or is about to employ any of the parties listed above.

The following activities are prohibited:

1. The purchase during the school day of any food or service from a Public Charter School contractor or vendor for individual use;
2. The removal of any food, supplies, equipment, or school property without proper authorization; and
3. Individual sales by School employees of any school property, including used items.

Any School employee or Administrator who violates this policy may be subjected to disciplinary action including, but not limited to, a fine, suspension or termination. Violations of law will be referred to local, State, or federal authority having proper jurisdiction.

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Financial Management Standards

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All “Budget Transfer Request” forms, when completed and approved by building administrators and/or department directors, will be forwarded to the business manager for review. A determination will be made if funds are available for transfer (i.e., outstanding encumbrances or low fund balance). If necessary, a resolution will be prepared for Board consideration. The “Budget Transfer Request” form will accompany the resolution and upon affirmative action by the governing body, be signed by the administrator. The approved request will then be acted upon by the [business manager] who will make the transfer.

All non-DSA revenues received by the school will be received by the Executive Assistant. The Executive Assistant is required to issue a paper receipt to the payor in a receipt book. The receipt book must be a pre-numbered, multi-part receipt form. The Executive Assistant and one other available school employee, but not the Receptionist or the Head of School and Sport who will be depositing the funds, will tally the total of the receipts and monies collected and verify the amounts match. The Executive Assistant will then endorse all checks For Deposit Only to the School’s account and prepare a deposit slip. A copy of all cash receipts and checks which support each deposit must be made and kept with a copy of the deposit slip. A School Administrator is responsible for transporting all non-DSA funds to the Banking Institution selected by the Board of Directors. Deposits must be made either once a week or whenever more than \$500.00 in cash has been received, whichever comes first.

Fiscal Accounting and Reporting

The charter school’s accounting and reporting system will be in accordance with generally accepted accounting principles and will conform to state laws and regulations. Accounting procedures shall show a detailed and meaningful analysis of both receipts and expenditures. This analysis should be adequate for study and evaluation by the governing body and school management and will serve as a basis to make financial and related educational decisions, to formulate future plans, to safeguard public funds and to ensure adequate financial accountability. Payment on all charter school accounts,

including the general fund and special accounts, shall operate according to established accounting procedures. All cash received is to be properly receipted. Money received shall be placed in deposit. The Administrator shall be the lawful custodial officer of all charter school funds and shall demand receipt for, and safely keep according to law, all bonds, mortgages, notes, moneys, effects, books and papers belonging to the charter school. Funds may be commingled in the depository so long as they are budgeted and accounted for separately.

Authorized Signatures

Authorized Signatures Authority to sign checks written on any of the School or Campus accounts shall be as follows:

- o Under \$2,500 – One Signature required
 - Head of School and Sport (if not purchase order authorized by the Head of School and Sport)
 - Board Treasurer
 - Board Chair

- o \$2,500 up to \$25,000 – Two Signatures (one signature must be from the school)
 - Head of School and Sport
 - Board Treasurer
 - Board Chair

- o Over \$25,000 – Two Signatures (one signature must be from the school)
 - Board Chair AND
 - Board Treasurer, Head of School and Sport

Financial Reports and Statements

The governing body, through the Board Treasurer, will receive and accept financial reports that include monthly bank statement reconciliations, estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and the charter school's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the governing body or administrator. Appropriate staff will be available at any governing body meeting, upon the governing body's request, to respond to questions and to present current financial information. The administrator will notify the governing body at any time of substantial deviations in the anticipated revenues and/or expenditures.

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Financial Reporting and Audits

Financial Reports and Statements

The governing body, through the Board Treasurer, will receive and accept financial reports that include monthly bank statement reconciliations, estimates of expenditures for the general fund in comparison to budget appropriations, actual receipts in comparison to budget estimates and the charter school's overall cash condition. Supplementary reports on other funds or accounts will be furnished upon request of the governing body or administrator. Appropriate staff will be available at any governing body meeting, upon the governing body's request, to respond to questions and to present current financial information. The administrator will notify the governing body at any time of substantial deviations in the anticipated revenues and/or expenditures.

Audits

An audit of all charter school accounts will be made at least annually by an accountant selected by the governing body.

A copy of the audit report will be presented to the governing body. The administrator will submit a copy of the audit report to the sponsor.

The Board will contract with an independent accounting and audit firm to perform internal control testing and review annually. School Administration and Red Apple staff are required to work closely with the contracted independent audit firm to develop and implement all necessary internal controls to ensure accurate and honest accounting at all campus locations.

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Financial Accountability and IDEA Part B Funds

The Brabeion Academy must ensure fiscal accountability at each phase in the use of Individuals with Disabilities Education Act (IDEA) Part B funds. The purpose of this policy is to ensure that the Brabeion Academy complies with the State Department of Education requirements described in the Idaho State Department of Education IDEA Funding Manual.

Use of IDEA Part B Funds

The Brabeion Academy shall use IDEA funds only to pay excess costs of providing special education and related services to children with disabilities. A cost is determined to be an excess cost of providing special education only if it meets each of the following criteria:

1. The cost would not exist in the absence of special education needs;
2. The cost is not also generated by students without disabilities; and
3. If the cost is specific to a particular child, it is documented if that child is on an Individual Education Plan (IEP).

The Board directs the Head of School and Sport or designee to establish procedures and internal controls to ensure that IDEA Part B funds are used only for allowable, excess costs of providing special education and that these costs are accounted for in the proper function/program codes described in 34 CFR 300.202-205. These procedures and controls shall also ensure the accuracy of the Brabeion Academy's Excess Cost Calculation, as required by 34 C.F.R. 300.16 and Appendix A to 34 C.F.R.300.

The Special Education Director and the Business Manager approve all IDEA Part B expenditures (PO, invoices) following the process described in the written procedures for determining allowability of cost (cost principles).

Time and Effort Reporting

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In order to determine if personnel costs are allowable under IDEA Part B, the Brabeion Academy shall maintain auditable "time and effort" documentation that shows how each employee paid with IDEA Part B funds spent his or her compensated time. Such work shall be documented on the time and effort forms. The form shall be kept for employees paid in full or in part with federal funds or whose salary is used to meet a matching requirement in a federal program. Such documents are written reports of how the time was spent.

The Board directs the Head of School and Sport or designee to establish a system for time and effort reporting that complies with the requirements of OMB Circular A-87 and OMB Circular A-133 and with the 7235P 4235P Written Compensation Procedure.

Property Procurement and Tracking

The Board directs the Head of School and Sport or designee to establish written procedures to ensure that the Brabeion Academy's mechanism for procurements using IDEA Part B funds conforms to the standards outlined in 34 C.F.R. 80.36 and with Policy 7400 Miscellaneous Procurement Standards and any related procedures. The Board also directs the Head of School and Sport or designee to establish a system to maintain adequate inventory management of property purchased with IDEA Part B funds.

Property records in the inventory management system should include, at a minimum:

1. Property description;
2. Identification number;
3. Source of funding;
4. Acquisition date and cost;
5. The location, use, and condition of the property; and
6. Any ultimate disposition data including the date of disposal and sale price of the property.

In addition to the above information, the inventory management system should ensure that all source documents in support of the above information are maintained throughout the life and disposition of the equipment. These records should be updated frequently so that every piece of equipment purchased with federal funds can be accounted for at any given time.

Cross Reference:

7400 Miscellaneous Procurement Standards

Legal Reference:

2 C.F.R. § 200.430 Compensation - Personal Services

34 C.F.R. Subpart B, Subgroup 43 Children with Disabilities Enrolled by Their Parents in Private Schools

34 C.F.R. § 300.16 Excess Costs

34 C.F.R. § 300.202 Use of Amounts

34 C.F.R. § 300.203 Maintenance of Effort

34 C.F.R. § 300.204 Exception to Maintenance of Effort

34 C.F.R. § 300.205 Adjustment to Local Fiscal Efforts in Certain Fiscal Years

34 C.F.R. Appendix A to Part 300 Excess Costs Calculation

Fiscal Accountability Checklist: For Sub-Recipients of IDEA Part B Funds

OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments

OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations

Other Reference:

Idaho State Department of Education, IDEA Part B Funding Manual (Rev. Jan 25, 2018) (available at: <https://www.sde.idaho.gov/sped/funding/files/application/resource/IDEA-P...>) (last accessed Dec. 3, 2019).

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Employees Paid with Federal Funds and Unexpected or Extraordinary Closures

During any emergency closure of Brabeion Academy facilities, Brabeion Academy employees who are paid with federal funds shall be compensated or given unpaid time off in the same manner as similarly situated Brabeion Academy employees paid with Brabeion Academy funds. Such employees shall continue to perform their grant-funded duties during the closure, to the extent possible. This may include, to the extent practicable, working by phone, email, and video conference. Employees supported with federal grant funds who are intended to provide direct services to students may maintain contact with students during the period of the unexpected or extraordinary closure using the alternative, appropriate methods. Brabeion Academy employees paid with federal funds shall return to work as soon as possible.

Federal Funding

It is the intent of the Brabeion Academy to apply consistent accounting treatment when allocating funds across both federal and non-federal funding streams. The Brabeion Academy will ensure that the expenditures incurred meet allowability requirements for the specific program and are both reasonable, regardless of whether the funding stream is federal, state, or local in nature.

Cross References:

7218 Federal Grant Financial Management System
7320 Allowable Use for Grant Funds
7320P1 Determining Necessity and Reasonableness of Expenses
7320P2 Selected Items of Cost

Other References:

Office of Management and Budget Memo M-20-11 dated March 9, 2020

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Retention of Records Relating to Federal Grants

The Board directs the Head of School and Sport or designee to ensure that fiscal records related to federal grants are retained for a minimum of six years from the obligation of funds. These records shall be available for inspection if required.

Procedures

The Brabeion Academy shall maintain records that fully show:

1. The amount of funds under the grant or subgrant;
2. How the Brabeion Academy uses those funds;
3. The total cost of each project;
4. The share of the total cost of each project provided from other sources;
5. Other records to facilitate an effective audit; and
6. Other records to show compliance with federal program requirements.

The Brabeion Academy shall also maintain records of significant project experiences and results. These records and accounts shall be retained and made available for programmatic or financial audits.

In accordance with State Department of Education record retention policy 4.16.02 Administration of Federal Grant Program, the Brabeion Academy shall maintain all fiscal and programmatic records relating to federal grants for a minimum of five years and one additional audit.

The Brabeion Academy will destroy paper records by shredding only. In the event of the disposal of computers or electronic equipment that may contain confidential student or personnel records, the Brabeion Academy will ensure that hard drives are appropriately “wiped” clean of information prior to disposal.

The Brabeion Academy shall retain records based on the schedule provided in Policy 8605.

Collection and Transmission of Records

The Brabeion Academy shall maintain electronic records through the Red Apple’s electronic system, and paper records shall be maintained in the Brabeion Academy office under the supervision of the Head of School and Sport or designee. The clerk will have authorized access

as directed. Electronic and/or paper records shall be provided to awarding agencies to meet reporting requirements and to auditors and monitors, as appropriate and required. Records that are kept electronically may be transmitted electronically as allowed by 2 CFR 200.335.

Access to Records

The Brabeion Academy shall provide the 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 records of the Brabeion Academy which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the Brabeion Academy's personnel for the purpose of interview and discussion related to such documents.

Privacy

Access to both Red Apple's electronic system, personnel files, the Student Management System, confidential student files, Special Education IEP files shall be password protected in the case of electronically maintained records and kept in locked filing cabinets in the case of paper records. These records are maintained under the supervision of the Head of School and Sport or designee and the Business Manager, or Federal Programs Director with exclusive access to paper files and passwords for electronic systems. The Brabeion Academy clerk may also have access to these records. Employees shall be trained in the requirements of the Family Educational Rights and Privacy Act (FERPA). If a request for confidential information is received from a source not having clear authority under FERPA or other statute, the Brabeion Academy shall consult appropriate legal counsel prior to providing records.

Legal Reference:

34 C.F.R. § 76.730-.731
34 C.F.R. § 75.730-.731
34 C.F.R. § 75.732
2 CFR 200.335
2 C.F.R. §§ 200.333-.337

Other Reference:

Idaho SDE IDEA Part B Funding Manual

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Student Generated Accounts

Each Campus of Brabeion Academy shall maintain a separate checking account with the depository institution selected by the Board of Directors for the deposit and maintenance of revenues obtained through fundraising, after school care and other activities not funded with federal and state revenues. These revenues may include t- shirt sales, PTO transfers or donations, or other similar fundraising activities. These accounts are subject to the signature and purchasing requirements outlined in Policy 7225. (This does not include any federal or state grants which, if obtained, should be deposited into the School's main operating account).

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Property Records

Property Records

Property records and inventory records shall be maintained on all land, buildings, and physical property under the control of the School. Such records shall be updated annually.

Property records of facilities and other fixed assets shall be maintained on an ongoing basis. All goods purchased using federal funds shall be delivered to the School office and received by the Head of School and Sport. Upon receipt of goods, the Head of School and Sport shall notify the Business Manager or designee of fulfillment of the purchase order.

The Head of School and Sport checks all items against the invoice to ensure accuracy of delivery. Inventory items will be recorded on the Master Inventory list. No equipment shall be removed for personal or non-School use except according to Board policy.

Property records shall show, appropriate to the item recorded, the:

- Description and identification;
- Manufacturer;
- Date of purchase;
- Initial cost;
- Location;
- Serial number, if available; and
- Model number, if available

For each equipment and computing device purchased with federal funds, the following information is maintained in the office mastery inventory list. The list includes the following information:

1. Serial number or other identification number;
2. Source of funding for the property;
3. Identification of title holder;
4. Acquisition date and cost of the property;
5. Percentage of federal participation in the project costs for the federal award under which the property was acquired;

6. Location, use, and condition of the property; and
7. Any ultimate disposition data including the date of disposal and sale price of the property.

In the event the property is sold, lost, stolen, or cannot be repaired, the item will be deducted from the master inventory list. The date of the change will be listed along with the sale price if the item is sold.

Property Classifications

Equipment and supplies with a useful life of more than 1 year, including computing devices, will be labeled with Property of the Brabeion Academy and with appropriate equipment identification.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the School for financial statement purposes, or \$5,000.

Supplies means all tangible personal property other than those described in § 200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the School for financial statement purposes or \$5,000, regardless of the length of its useful life.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or peripherals) for printing, transmitting and receiving, or storing electronic information.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year that are capitalized in accordance with GAAP. Capital assets include:

1. Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
2. Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

Physical Inventory

A physical inventory of the property must be taken and the results reconciled with the property records at least yearly.

Each staff member will inventory property items in their room at the end of each school year. The inventory sheet is signed by the staff member taking the inventory as verification and is reviewed by the Head of School and Sport.

Computer and technology equipment is inventoried through a system adopted by management, and maintained by the Head of School and Sport. Electronic equipment should be labeled with Property of Brabeion Academy.

Any discrepancy between physical inventory and the master inventory sheet will be researched by the Head of School and Sport and noted on the master inventory.

Maintenance

In accordance with 2 C.F.R. § 313(d)(4), the School maintains adequate maintenance procedures to ensure that property is kept in good condition. If an item needs repair, the Head of School and Sport will be notified and proper repair procedures will be determined, either at the School or by sending the item to a qualified repair facility.

Lost or Stolen Items

The School maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

Use of Equipment Purchased with Federal Funds

Equipment purchased with federal funds must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the School will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority:

1. Activities under a federal award from the federal awarding agency which funded the original program or project; then
2. Activities under federal awards from other federal awarding agencies.

In the event that the School no longer needs real or personal or real property, it will follow the rules, policies, and procedures required by Idaho Code §33-601(4)(b) and by Policy 9100.

Legal

2 C.F.R. § 200.313 Equipment

2 C.F.R. § 200.94 Supplies

2 C.F.R. § 200.33 Equipment

2 C.F.R. § 200.20 Computing Devices

2 C.F.R. § 200.12 Capital Assets

I.C. § 33-701 Fiscal Year Payment and Accounting of Funds

I.C. §33-601(4)(b) Real and Personal Property Acquisition, Use or Disposal of Same

Cross References

7210 GASB Statement 34 (Accounting System)

Policy History

Adopted on: June 15, 2026

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Reviewed on: June 15, 2026



Brabeion Academy

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BRABEION ACADEMY

7320

Allowable Uses for Grant Funds

Expenditures will 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 Brabeion Academy will spend its grant funds, the Head of School and Sport or designee and the Business Manager 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. All costs supported by federal education funds must meet the standards outlined in Education Department General Administrative Regulations (EDGAR), which are provided in the bulleted list below. The Business Manager and Head of School and Sport or designee must consider these factors when making an allowability determination. All costs must:

1. Be necessary and reasonable for the performance of the federal award as outlined in 7320P1.
2. Be 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. For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.
3. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the Brabeion Academy.
4. Conform to any limitations or exclusions set forth as cost principles in 2 CFR 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. Be adequately documented. All expenditures must be properly documented.
7. Be determined in accordance with General Accepted Accounting Principles (GAAP), unless

provided otherwise in Part 200.

8. Not be 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 non-federal entity to contribute a certain amount of non-federal 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. Part 200’s cost guidelines must be considered when federal grant funds are expended. In addition, as required by federal rules, the Brabeion Academy will follow, as appropriate, all state and Brabeion Academy-level requirements and policies regarding expenditures.

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described in Procedures 7320P1 and P2, the Head of School and Sport or designee, Business Manager, and appropriate federal programs personnel can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

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 Brabeion Academy may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
4. Is the proposed cost consistent with EDGAR?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, the Head of School and Sport or designee, Business Manager, and appropriate federal programs personnel should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, the Head of School and Sport or designee, Business Manager, and appropriate federal programs personnel should review data when making purchases to ensure that federal funds meet these areas of concern.

Legal Reference:

- 2 CFR §§ 200 et seq. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Funds.
- 2 CFR §§ 200 (Subparts E and F) Cost Principles and Audit Requirements
- 2 C.F.R. §200.404 Reasonable Costs
- 2 C.F.R. §200.405 Allocable Costs
- 2 C.F.R. §200.406 Applicable Credits
- 2 C.F.R. §§ 200.420-200.475 Considerations for Selected Items of Cost

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7320P1

Determining Necessity and Reasonableness of Expenses

Federal grant funds may only be spent on costs which are necessary and reasonable for the performance of the federal award. Brabeion Academy staff must consider these elements when determining the reasonableness of a cost. 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 the allowability of a cost under a federal program, the Brabeion Academy shall comply with the following criteria:

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under the following principles.
2. Conform to any limitations or exclusions set forth in the following principles or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the Brabeion Academy.
4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except, as otherwise provided for in 2 C.F.R. Subpart E – Cost Principles.
6. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also 2 C.F.R. § 200.306(b) Cost sharing or matching.
7. Be adequately documented. See also 2 C.F.R §§ 200.300 - Statutory and national policy requirements through 200.309 - Period of performance.

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

1. Whether the cost is a type generally recognized as ordinary and necessary for the operation of Brabeion Academy or the proper and efficient performance of the federal award;
2. 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;
3. Market prices for comparable goods or services for the geographic area;

4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to Brabeion Academy, its employees, its students, the public at large, and the federal government;
5. Whether Brabeion Academy significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.

While the relevant federal administrative rule does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, “necessary” is 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 Brabeion Academy can demonstrate that the cost addresses an existing need, and can prove it. For example, Brabeion Academy 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:

1. Whether the cost is needed for the proper and efficient performance of the grant program;
2. Whether the cost is identified in the approved budget or application;
3. Whether there is an educational benefit associated with the cost;
4. Whether the cost aligns with identified needs based on results and findings from a needs assessment; and
5. Whether the cost addresses program goals and objectives and is based on program data;

Legal Reference:

2 C.F.R. §§ 200.403 - .405

Policy History

Adopted on: June 15, 2026

Revised on:

Reviewed on: June 15, 2026



Brabeion Academy

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BRABEION ACADEMY

7100

Budget and Program Planning

2 CFR Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost). These cost items are listed in the chart below along with the rule where the allowability of the item is discussed. Please do not assume that an item is allowable because it is specifically listed in the regulation, as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including:

1. The express language of the regulation states the item is unallowable;
2. The terms and conditions of the grant deem the item unallowable; or
3. State/local restrictions dictate that the item is unallowable.

The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

Brabeion Academy personnel responsible for spending federal grant funds and for determining allowability shall be familiar with the Part 200 selected items of cost section. The Head of School and Sport or designee and Business Manager shall follow these rules when charging these specific expenditures to a federal grant. When applicable, the Head of School and Sport or designee and/or Business Manager shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, Brabeion Academy, and program-specific rules may deem a cost unallowable, and Brabeion Academy personnel shall follow those non-federal rules as well.

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
Board Members	2 CFR § 200.475

Likewise, it is possible for the State and/or Brabeion Academy to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, Brabeion Academy staff shall consult federal, State, and Brabeion Academy requirements when spending federal funds.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute and accompanying program regulations, non-regulatory guidance, and grant award notifications.

Policy History

Adopted on: June 15, 2026

Revised on:

Reviewed on: June 15, 2026



Brabeion Academy
Policy 7000s: Financial Management

BRABEION ACADEMY

7321

Local Meal Charge Consideration for All SFAs

As provided in [SP 46-2016](#), no later than July 1, 2017, all SFAs operating the Federal school meal programs are required to have a written meal charge policy. An SFA may have a consistent policy for all students in the school district or choose to apply the policy differently based on student grade level.

<p>1. Are students unable to pay for their meal at the time of the meal service allowed to charge a meal?</p>	<p>Yes</p>	<p><i>If yes, which meals may be charged?</i></p> <p>Lunch</p>
<p>2. If students are allowed to charge a meal, is there a limit to the number of charges or dollar limit allowed before requiring payment of the debt?</p>	<p>Yes</p>	<p><i>Students with insufficient funds in their meal accounts may be allowed to charge reimbursable meals subject to the following procedures:</i></p> <ul style="list-style-type: none"> ● <i>Students may charge up to 5 meals.</i>
<p>3. If students are allowed to charge a meal, will they receive reimbursable or alternate meals?</p>	<p>Reimbursable Alternate: Once the charge limit is reached, alternate meal procedures, if applicable, will be implemented in accordance with local practices and nondiscrimination requirements.</p>	<p><i>If students will receive an alternate meal, what will the meal contain? (Include all meals that apply.)</i></p> <ul style="list-style-type: none"> ● <i>Lunch: A cheese sandwich or sunflower butter sandwich</i> <i>Fruit or vegetable</i> <i>Milk</i>

<p>4. If students are allowed to charge a meal, will they have limitations on the foods they may select for a reimbursable meal?</p>	<p>No</p>	<p><i>If yes, what are the limitations?</i></p>
<p>5. Where can families find assistance with applying for free or reduced price school meals?</p>	<p><i>Information for families: Families may apply for free or reduced-price school meals at any time during the school year.</i></p> <p><i>Applications and assistance are available through:</i></p> <ul style="list-style-type: none"> ● <i>The school website;</i> ● <i>The school office or food service department;</i> ● <i>School counselors or administrators;</i> <p><i>Families needing help completing an application may contact the School Food Authority (SFA) for confidential assistance.</i></p> <p><i>Contact information for an SFA or school official:</i></p> <ul style="list-style-type: none"> • <i>Name: Kori Middleton, Executive Assistant</i> • <i>Phone: 208-537-7678</i> 	
<p>6. How will the SFA notify households of low or negative balances?</p>	<p><i>The SFA will make reasonable efforts to notify parents/guardians of low or negative meal account balances through methods including:</i></p> <ul style="list-style-type: none"> ● <i>Automated phone calls;</i> ● <i>Emails;</i> ● <i>Written notices;</i> ● <i>Text messages;</i> ● <i>Online payment systems;</i> ● <i>Direct communication from school staff.</i> <p><i>Notification efforts shall focus on the parent/guardian responsible for payment and not on the student.</i></p>	
<p>7. What resources are available to assist families with paying for their children's meals or debt?</p>	<p><i>Families needing assistance with meal payments or unpaid meal debt may apply for free or reduced-price meal benefits at any time during the school year.</i></p> <p><i>Additional support may include:</i></p> <ul style="list-style-type: none"> * <i>Payment plans for outstanding balances;</i> * <i>Assistance from school counselors or administrators;</i> * <i>Community or charitable assistance programs, when available;</i> * <i>Information on local resources that may help families in financial need.</i> 	

	<p><i>The School Food Authority (SFA) will work with families respectfully and confidentially to help ensure students have access to nutritious meals.</i></p>
<p>8. How will delinquent meal charges be managed by the SFA?</p>	<p><i>The School Food Authority (SFA) will manage delinquent meal charges in a fair and respectful manner. Parents/guardians will be notified of unpaid balances through phone calls, emails, letters, or other approved methods.</i></p> <p><i>The SFA may:</i></p> <ul style="list-style-type: none"> ● <i>Allow a reasonable time for repayment;</i> ● <i>Establish payment plans when appropriate;</i> ● <i>Carry unpaid balances forward to the next school year;</i> ● <i>Limit meal charging privileges after charge limits are reached.</i> <p><i>All collection efforts will focus on the parent/guardian, protect student confidentiality, and avoid stigmatizing students.</i></p>
<p>9. Which office or personnel will be responsible for managing the charges?</p>	<p><i>Contact information for SFA or school official:</i></p> <ul style="list-style-type: none"> ● <i>Name/Office: Kori Middleton, Executive Assistant</i> ● <i>Phone:208-537-7678</i>
<p>10. What are the consequences for families that fail to repay a debt?</p>	<p>The School Food Authority (SFA) will make reasonable efforts to work with families to resolve unpaid meal charges before additional actions are considered.</p> <p>If a parent or guardian fails to repay delinquent meal debt, the following actions may occur:</p> <ul style="list-style-type: none"> ● Continued notification through phone calls, emails, letters, or other approved communication methods; ● Establishment of a payment plan; ● Referral to school administration for additional follow-up; <p>Unpaid meal charges may be carried over from one school year to the next to allow continued collection efforts and repayment arrangements.</p>

Policy History:

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Reviewed on: June 10, 2026



Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7400

Miscellaneous Procurement Standards

Procurement Generally

When making purchases with federal funds, the Charter School will follow its procurement policies and procedures which reflect applicable State and local laws and regulations, provided that the procurement practice also conforms to applicable Federal law and the standards identified in applicable federal regulations.

Authorization and Control

It is the policy of this Charter School to conduct its purchasing program in a manner to ensure optimum use of School funds. The Board, or its designee, reserves the right to determine what is in the best interest of the School.

Micro-Purchase Procedures

Notwithstanding the process for Administrator-approved purchases outlined in Policy 7405P, when using federal funds, the Administrator or designee may purchase supplies or services using simplified acquisition procedures when making aggregate purchases of \$10,000 or some amount less than \$10,000, and when making such purchases shall otherwise comply with all applicable Charter School purchase order procedures.

Simplified Acquisition Procedures

When procuring goods or services, whether with federal or state funds, the Charter School shall comply with all requirements and applicable Idaho law. For purchases less than the federal Simplified Acquisition Threshold (currently \$150,000), the Board may adopt small purchase procedures which do not otherwise conflict with applicable Idaho law. Absent such Policy, all purchases for amounts less than the simplified Acquisition Threshold, shall comply with applicable Idaho law.

Cooperative Purchasing

The Charter School may cooperatively enter into contracts with one or more districts to purchase materials necessary or desirable for the conduct of the business of the School provided that the

purchasing cooperative follows State purchasing and federal procurement requirements.

Personnel Conflicts of Interest

No employee will make any purchase or incur any obligations for or on behalf of the Charter School from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.

Purchases or contracted services from any private business or venture in which any employee of this School has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the School;
3. The interested employee will not be involved in any part of the bidding process, including but not limited to, preparing specifications, advertising, analyzing, or accepting bids; and
4. This policy will apply to any organization, fund, agency, or other activity maintained or operated by the School.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the Charter School nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of \$50 or less in value.

Violations

Any Charter School officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination. Violations of law shall be referred to the local, State, or federal authority having proper jurisdiction.

Cross Reference:

7218 Federal Grant Financial Management System 7235 Fiscal Accountability and IDEA Part B Funds
7237 Retention of Records Relating to Federal Grants 7320 Allowable Uses for Grant Funds

7320P1 Determining Necessity and Reasonableness of Expenses 7400P2 Procurement Methods Under a Federal Award

7405 Public Works Contracting and Procurement

7407 Public Procurement of Goods and Services

7408 Entering into Professional Service Contracts

I.C. § 18-1351 Bribery and Corrupt Practices – Definitions

I.C. § 33-316 Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials

Legal Reference:

I.C. § 74-401 et seq. Ethics in Government

2 C.F.R. § 200.67 Micro Purchase

2 C.F.R. § 200.88 Simplified Acquisition Threshold

2 C.F.R. § 200.317 Procurement by States

2 C.F.R. § 200.318 General Procurement Standards

2 C.F.R. § 200.320 Methods of Procurement to be Followed

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7400P

Procurement for Child Nutrition Programs Under Federal Grants

The Food Service Manager shall be responsible for retaining information related to the procurement for child nutrition programs under federal grants, including clear and accurate descriptions of the goods or services being procured, the actions taken to procure the goods or services, and any other necessary information to show that the correct bidder was selected. This shall include email correspondence or a short memo describing:

1. What specifications were provided to the vendor, including clear and accurate descriptions of technical requirements;
2. What kind of requirements, if any, were placed on firms to qualify, such as experience or bonding or a requirement that agricultural and food products must be produced and processed in the United States;
3. The quotes received (company, date, price, and other pertinent details); and
4. Whom the procurement was awarded to.

For these purchases, the Charter School shall comply with the purchasing requirements provided by State law, unless local or federal law imposes more restrictive thresholds than State law. For purchases of up to \$3,500, no bidding or quotes shall be required and that purchases shall be spread equitably among qualifying vendors. For purchases from over \$3,500 to \$24,999, the Charter School shall obtain quotes from three sources if possible, and in any case no less than two sources. For purchases of \$25,000 to \$49,000 and purchases of \$50,000 and up, the Charter School shall comply with the requirements stated in Policy 7407. The Charter School shall perform a cost or price analysis prior to making any procurement of \$50,000 or more. This shall include making independent estimates before receiving bids or proposals.

The Charter School shall not acquire unnecessary or duplicative items.

Small, Minority, and Women's Business Enterprises

The Charter School shall take the affirmative steps required by 2 CFR 200.321 to assure that small, minority, and women's businesses enterprises and labor surplus firms are used when possible. These steps include:

1. Placing qualified small and minority businesses 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 requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, 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 or Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are permitted, to take the affirmative steps listed above.

Legal Reference:

2 C.F.R. § 200.318(d) General Procurement Standards

2 C.F.R. § 200.321 Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms

2 C.F.R. § 200.323(a) Contract Cost and Price

7 C.F.R. § 210.19(e) Additional Responsibilities

I.C. § 67-2806 Procuring Services or Personal Property

Policy History

Adopted on: May 29, 2026

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7400P1

Procurement Under a Federal Award

In addition to its other policies and procedures regarding procurement, the Charter School shall adhere to the following requirements when making procurements under a federal award. The School shall:

1. Ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be produced, and set forth those minimum essential characteristics and standards to which the material, product, or service must conform. The Charter School will identify all requirements which bidders must fulfill and all other factors to be used in evaluating bids or proposals.
2. Prohibit the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering 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
3. Provide a written method for conducting technical evaluations of the proposals received and for selecting recipients, including factors considered for the evaluation, who performs the evaluation, the number of evaluations performed, the timeframe for conducting any evaluations, and the selection of a vendor and whether another position reviews the evaluation.
4. Maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
5. Avoid acquiring unnecessary or duplicative items;
6. Consider consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
7. Maintain a list of prequalified persons, firms, or products which are used in acquiring goods and services, and include enough qualified sources to ensure maximum open and free competition.
8. Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the 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.
9. Maintain records sufficient to detail the history of procurement. These records will include:
 - A. Rationale for the method of procurement;
 - B. Selection of contract type;

- C. Contractor selection or rejection; and
 - D. The basis for the contract price.
10. The use of a time and materials type contract is prohibited unless the Charter School determines that no other contract is suitable. Time and materials type contract means a contract whose cost to a school is the sum of:
 - The actual cost of materials; and
 - The direct labor hours charged at hourly rates that reflect wages, general and administrative expenses, and profit.
 11. 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. When this type of the contract is used, it will include a ceiling price that the contractor exceeds at his or her own risk. The Charter School will assert a high degree of oversight over such contracts in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.
 12. The Charter School will adhere to any additional procurement rules as applicable to specific federal programs, such as federal child nutrition programs.

Legal Reference:

2 C.F.R. §§ 200.300 et seq. Subpart D – Post Federal Award Requirements.

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7400P2

Miscellaneous Procurement Standards

Documented Procurement Programs

The Charter School shall maintain and use documented procedures for procurement transactions under a federal award or subaward, including for acquisition of property or services. These document procurement procedures must be consistent with state, local, and tribal laws and regulations and the standards identified in 2 CFR 200.318 through 200.327.

Informal Procurement Methods

Micro purchases are defined as a transaction with an aggregate purchase value less than or equal to the Charter School's chosen micro purchase threshold. The Charter School's micro purchase threshold is \$10,000, unless the Charter School has self-certified a higher micro purchase threshold of up to \$50,000 with the State Department of Education. Self-certification must be done annually to remain in effect and must be documented based on internal controls, the Charter School's evaluation of risk, and documented procurement procedures. This documentation shall be made available to the federal agency responsible for the grant, the State Department of Education, and auditors as described in 2 CFR 200.334. The self-certification shall also include:

1. A justification;
2. The specific threshold; and
3. Supporting documentation of:
 - A. A qualification as a low-risk audited according to the criteria in 2CFR200.520 for the Charter School's most recent audit;
 - B. An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or
 - C. A higher threshold is consistent with State law.

Micro purchases may be awarded without soliciting competitive price or rate quotes if the Charter School considers the price reasonable based on research, experience, purchase history, or other relevant information, and maintains documentation to support the choice. To the extent practicable, the Charter School will make an effort to distribute micro purchases equitably among qualified suppliers.

Simplified acquisitions are for transactions whose aggregate value is greater than the micro purchase threshold but not more than the simplified acquisition threshold. The Charter School's simplified

acquisition threshold is \$150,000 or a lower amount determined by the Board based on internal controls, an evaluation of risk, and the Charter School's documented procurement procedures.

Simplified acquisitions require rate or price quotes from an adequate number of qualified sources. The Charter School may exercise judgment on a case-by-case basis to determine how many quotes are considered adequate.

Formal Procurement Methods

Formal procurement methods are required when the aggregate value of a transaction exceeds the simplified acquisition threshold. Formal procurement methods include either the collection of sealed bids or the collection of proposals. Formal procurement methods are competitive and require public notice.

Sealed bidding is used when:

1. A complete, adequate, and realistic specification of the purchase description is available.
2. Two or more responsible bidders have been identified as willing and able to compete for the contract.
3. The procurement lends itself to a firm price contract, and the selection of the final bid is made principally on price.

Sealed bids are publicly solicited from vendors, and a firm fixed price contract is awarded to the responsible bidder whose proposal conforms with all material terms and conditions and is lowest in price.

The following shall be required for sealed bids:

1. Bids must be solicited from an adequate number of qualified vendors, and vendors shall be provided sufficient response time to submit bids.
2. Invitations for bids must be publicly advertised.
3. Invitations for bids must define the items or services with specific information and must include the required specifications for bidders to properly respond.
4. All bids will be opened at the same time and place prescribed in the invitation for bids.
5. Bids will be opened publicly.
6. A firm-fixed-price contract shall be awarded in writing to the lowest responsive bid from a responsible bidder.
7. When specified in the invitations for bids, factors such as discounts, transportation costs, and life cycle costs must be considered in determining which bid is lowest. Payment discounts must only be used to determine the low bid when the Charter School determines that discounts are a valid factor based on prior experience.
8. The Charter School will provide and document a justification for all rejected bids.

Proposals are collected when the aggregate value of the transaction is greater than the simplified acquisition threshold, but conditions are not appropriate for using sealed bids. Proposals can result in a fixed price contract or a cost reimbursement contract.

The following requirements apply to such proposals:

1. Requests for proposals require public notice.
2. All evaluation factors and their relative importance and scoring must be identified.
3. Proposals must be solicited from multiple qualified sources.
4. To the maximum extent practicable, any proposals submitted in response to the public

notice must be considered.

5. The Charter School will have written procedures for technical evaluation and selection of proposals.
6. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the Charter School considering price and other factors.
7. Architectural/engineering professional services shall be selected based on qualifications without consideration of price. Price may only be excluded from consideration for the procurement of architectural/engineering services.

Competitive Proposals

The technique of competitive proposals is normally conducted when more than one source submits an offer, and either a fixed price or cost-reimbursement type contract is to be awarded. It is generally used when conditions are not appropriate for the use of sealed bids. 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. The Charter School must have a written method for conducting technical evaluations of the proposals received and making selections;
3. Proposals must be solicited from an adequate number of qualified sources; and;
4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The Charter School may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. This method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services even if A/E firms are a potential source to perform the proposed effort.

Contract/Price Analysis

The School performs a cost or price analysis in connection with every procurement action, (including contract modifications), in excess of the School's simplified procurement threshold or in excess of \$150,000, whichever amount is lower. 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 Administrator or designee must come to an independent estimate prior to receiving bids or proposals.

Documentation of all such cost and price analyses shall be kept for three years beyond the current year for review.

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one 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;
3. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the Charter School;
4. After solicitation of a number of sources, competition is determined inadequate; or
5. The aggregate amount of the procurement transaction doesn't exceed the micro purchase threshold.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$50,000.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR §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 who 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; and
7. Any arbitrary action in the procurement process.

Legal References

2 CFR § 200.317 Procurement by States
2 CFR § 200.318 General Procurement Standards
2 CFR § 200.320 Methods of Procurement to be Followed
2 CFR § 200.67 Micropurchase
2 CFR § 200.88 Simplified Acquisition Threshold
IC § 18-1351 et seq. Bribery and Corrupt Practices – Definitions
IC § 33-316 Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials
IC § 74-401 et seq. Ethics in Government

Code

7235 Fiscal Accountability and IDEA Part B Funds

7237 Retention of Records Relating to Federal Grants

7320 Allowable Uses for Grant Funds

7405 Public Works Contracting and Procurement

7407 Public Procurement of Goods and Services

7408 Entering into Professional Service Contracts

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7400P3

Requirements and Restrictions for Procurement Under a Federal Award - Competition

The following shall be required in the case of procurement under a federal grant to ensure adequate competition.

Geographical Preferences Prohibited

The School shall 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 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.

Buy American and School Meals

When making purchases for the School's lunch program, the School shall, to the maximum extent practicable, purchase domestic commodities or products.

For the purposes of this procedure, "domestic commodity or product" shall mean:

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.

Additionally, the School shall require school meal program suppliers to attest that their final food products are either 100% domestic commodities or a food product containing over 51% domestic food components, by weight or volume.

Exceptions to this Buy American requirement may be made when the School determines that:

1. The food or food product is not produced or manufactured in the United States in sufficient or reasonably available quantities of a satisfactory quality; or
2. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.

When such an exception is made, the Superintendent or his or her designee shall document such exceptions.

Prequalified Lists

The School shall 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 School shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

The School shall 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 shall 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, shall 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 shall be clearly stated; and identify all requirements which the offers must fulfill and all other factors to be used in evaluating bids or proposals.

Contracting with Small and Minority Businesses and Women’s Business Enterprises

When soliciting goods and services on projects that will use federal funds, the School shall comply with the following requirements for the purpose of ensuring small business, minority- owned businesses and women’s business enterprises are to be used whenever possible:

1. Place qualified small and minority businesses and women’s business enterprises on its solicitation lists;
2. Assure that small and minority businesses, and women’s business enterprises are solicited and notified whenever they are potential sources of the needed goods or services;
3. Divide the total requirements of a project, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women’s business enterprises;
4. Establish reasonable delivery schedules, where the project requirement permits, which encourage participation by small and minority businesses, and women’s business enterprises;
5. Consult the services, assistance, and information, as appropriate, of qualified organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Require a project’s prime contractor, if subcontracts are to be let, to take the affirmative steps listed in the numbered list above.

Legal References:

2 C.F.R. 200.319 Competition.

2 C.F.R. 200.321 Contracts – Minorities, Women and Small Businesses.

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7400P4

Requirements and Restrictions for Procurement Under a Federal Award - Competition

Contractor Oversight

The Charter School shall maintain oversight to ensure that its contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Conflict of Interest

The following standards of conduct define conflicts of interest and shall govern the performance of employees engaged in the selection, award, and administration of contracts:

1. No Charter School employee, officer, agent or Board Member may participate in the selection, award, or administration of a contract supported by a federal award if they have a real or apparent conflict of interest. Such a conflict of interest is present when the employee, officer, or agent, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm or person considered for a contract.
2. Charter School officers, employees, and agents of the non-federal entity must neither solicit nor accept gratuities, favors, nor any service or item exceeding \$50 in value from any contractors or subcontractor. Any Charter School employee, who solicits any gift, or who accepts an unsolicited gift with a value exceeding \$50, shall be subject to disciplinary action up to and including termination. Any Charter School officer or agent shall be immediately terminated or separated from Charter School service.
3. Any subrecipient of the Charter School that is not a state, local government, or Indian tribe shall also maintain written standards of conduct covering organizational conflicts of interest. For the purposes of this policy, organizational conflicts of interest are when a recipient of subrecipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization due to relationships with a parent company, affiliate, or subsidiary organization.

Efficient Purchases

The Charter School shall use all resources and assets effectively and efficiently. Accordingly, prior to any purchase request, the requestor shall evaluate the need for the item, and shall ensure that the acquisition of unnecessary or duplicative items is avoided. In addition to the previous requirements, whenever feasible, consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Finally, where appropriate, an analysis will be made of lease versus purchase alternatives, and any similar analysis of alternatives to determine the most economical approach.

1. To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the federal government, the Charter School shall endeavor to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
2. The Charter School shall endeavor to use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
3. The Charter School shall endeavor to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.
4. The Charter School shall award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration shall be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
5. The Charter School shall maintain records sufficient to detail the history of procurement. These records shall include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
6. The Charter School may use time and material type contracts only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and material type contract means a contract whose cost to the Charter School is the sum of:
 - The actual cost of materials; and
 - Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

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 shall set a ceiling price that the contractor exceeds at its own risk. Further, the Charter School shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

7. The Charter School alone shall be 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 Charter School of any contractual responsibilities under its contracts. Violations of law shall be referred to the local,

state, or federal authority that has proper jurisdiction.

Legal Reference:

2 C.F.R. § 200.318 General Procurement Standards

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7403

Procurement for Goods and Services for School Meal Programs

When making purchases related to the Charter School federally funded school breakfast and lunch programs, the School shall adhere to the following requirements in addition to any more restrictive requirements imposed by other applicable policies.

Micro Purchases (\$10,000 or Less)

The Charter School shall, to the extent practicable, distribute micro purchases equitably among qualified suppliers. Micro purchases may be awarded without soliciting competitive quotes if the School considers the price to be reasonable. The School shall maintain evidence of this reasonableness with the records of any such purchase.

Small Purchase Procedures (\$10,000 to \$100,000)

Before making a small purchase, the Charter School shall obtain quotes from vendors. When possible, three quotes should be obtained, and in all cases at least two quotes will be obtained. These quotes may be provided verbally and documentation furnished by HOSS to the Treasurer.

Informal Bidding (\$100,000 to \$250,000)

The Charter School shall issue a written request for bids for any purchase subject to semi-formal bidding requirements. This request describing the goods or services desired shall be provided to at least three vendors. Unless there is an emergency, the School shall grant the vendors five business days to provide a written response. In all cases, the vendors shall have one day to submit any objections.

Formal Bidding (\$250,000 and Above)

At least two weeks before the bid opening, the Charter School shall publish notice of the request for bids. The School shall make bid specifications available upon request and will accept written objections. The School may, at its discretion, request a security or bond from vendors submitting bids.

All bids shall be publicly opened at the time and place prescribed in the invitation for bids.

The purchase shall be made pursuant to an open competitive sealed bid process. The procurement shall be made from the qualified bidder submitting the lowest bid price complying with bidding procedures

and meeting the specifications for the goods and/or services sought to be procured.

The contract shall be:

1. A firm fixed price contract and may specify a lump sum or a per unit price;
2. A cost-reimbursable contract; or
3. Established by line item bidding.

The Charter School Board may reject any bid if there is a sound and documented reason to do so.

Legal References:

2 CFR § 200.319 Competition

2 CFR § 200.320(a) and (b) Methods of Procurement to be Followed

2 CFR § 200.67 Micro-purchase

I.C. § 67-2806 Procuring Services or Personal Property

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7403P1

Code of Conduct for Child Nutrition Programs

Pursuant to 2 CFR 200.318 (c) (1), a code of conduct will be expected of all persons who are engaged in the awarding and administration of contracts supported by USDA Food and Nutrition Program Funds. The written standards of conduct must comply with the federal rule. At a minimum, the standards should include:

1. No employee, officer or agent of the **Brabeion Academy** shall participate in the selection or in the award or administration of a contract supported by program funds if a conflict of interest, real or apparent, would be involved.

Conflicts of interest arise when one of the following has a financial or other interest in the firm selected for the award or in any tangible personal benefit offered by the firm:

- a. The employee, officer, or agent;
 - b. His or her partner;
 - c. Any member of his or her immediate family;
 - d. An organization which employs or is about to employ one of the above.
2. The **Brabeion Academy** employees, officers, or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, political contractors, or parties to sub-agreements. Trivial benefits not to exceed a value of fifty dollars (\$50.00) incidental to personal, professional or business contracts and involving no substantial risk of undermining official impartiality may be permitted.
 3. Penalties for violations of the standards of code of conduct of the **Brabeion Academy's** Child Nutrition Program may include any or all of the following:
 - a. Reprimand or other disciplinary action by Board or Business Owner
 - b. Dismissal by Board or Business Owner
 - c. Additional legal action necessary

The non-Federal entity must maintain a written code of standards of conduct; establish procurement

procedures and all procurement transactions shall be conducted in a manner that provides the maximum of free and open competition. These procedures must reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in 2 CFR 200.318. An institution should not knowingly do business with a company that is debarred or suspended.

This institution is an equal opportunity provider.

Idaho State Department of Education-CNP Revised: December/2015

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Brabeion Academy
Policy 7000s: Financial Management

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7410

Petty Cash Fund

The school is not permitted to have petty cash accounts. The school may however withdraw cash for the purpose of making change at school events. These transactions should be limited to change only transactions and should not be used for purchases.

Policy History

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Reviewed on: June 15, 2026



Brabeion Academy
Policy 7000s: Financial Management

BRABEION ACADEMY

7420

Expense Reimbursements

The Board of Directors recognizes that certain expenses are incurred by charter school employees in carrying out authorized duties. The Board approves the reimbursement of necessary and reasonable expenditures as outlined in the accompanying administrative regulation and consistent with Internal Revenue Service requirements and Idaho Administrative Codes.

All approval and reimbursement procedures must be followed prior to reimbursement.

Policy History

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7430

Travel Allowances and Expenses

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

Expense reimbursement for staff traveling on approved charter school business will be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incident to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for charter school business purposes and directly attributable to it will be reimbursed. As used in this regulation an “ordinary” expense means one that is common and accepted in the profession; a “necessary” expense means one that is essential and appropriate in order to conduct charter school business. Reimbursement procedures established by the charter school will also apply to governing body members traveling on charter school business, as applicable.

Expense reimbursements for staff or board travel shall not exceed the maximum General Services Administration (GSA) approved rates.

Reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for charter school business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the charter school.

Expenses in excess of the charter school’s established limit are ordinarily the responsibility of the employee and may be reimbursed only with administrator approval. Receipts for all meal expenses must be secured and attached to the claim.

Travel must be conducted in the most expeditious and cost-effective manner, as determined by the charter school.

Travel Advances and Reimbursement

A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds [\$50]. The travel advance may be requested by completing the form provided by the charter school. Travel advances may not exceed the maximum General Services Administration approved rate.

The cost of commercial travel tickets will not be included in a cash advance request.

In the event of loss, the employee is personally responsible for cash advances issued and for any third party use of a charter school-provided credit card.

Only one cash advance may be outstanding to any employee at any time.

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Brabeion Academy

Policy 7000s: Financial Management

BRABEION ACADEMY

7440

Credit Cards

The governing body authorizes the Business Manager, the Head of School and Sport and the Chief Education Officer to hold a bank credit card in the name of the charter school and to issue such cards to designated employees. Approved card holders will be held responsible for maintaining sole possession and security of issued cards at all times. Credit cards shall have a governing body approved maximum limit.

Credit cards issued to employees may only be used to purchase items authorized by the adopted charter school budget when purchase orders are not feasible.

Purchase slips and receipts must be turned in to the business office within [15] days of the transaction. The business office shall pay in full the credit card balances no later than the due date so that finance charges will not be incurred.

Charter school-issued credit cards shall be subject to the following:

1. Personal items shall not be charged on charter school-issued credit cards. If a personal item is inadvertently purchased on a charter school-issued credit card in violation of this policy, repayment by the employee must be made immediately. Failure to make the required payment may result in an automatic deduction from the individual's next payroll disbursement. Accordingly, the charter school will require individuals issued credit cards to sign a written authorization for payroll deduction in the event of such personal use;
2. The purchase of alcoholic beverages is strictly prohibited. The purchase of gasoline for a privately-owned vehicle is also prohibited without prior authorization;
3. Leaving a gratuity that exceeds [15%] is prohibited;
4. Airline tickets may be purchased with a charter school-issued credit card only with prior administrator or designee approval. If the issued credit card provides for purchase incentives (i.e., points, discounts or airline mileage credits), such incentives shall only be redeemed for authorized charter school business.

Violation of the provisions of this policy may result in the revocation of the credit card and/or discipline up to and including termination of employment.

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