Xavier Charter School Policy Manual

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Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7000 Goals

Since educational programs are dependent on adequate funding and the proper management of those funds, Xavier Charter School goals can best be attained through efficient fiscal management. As trustee of state and federal funds allocated for use in public education, the Board shall fulfill its responsibility to see that funds are used to achieve the purposes intended. Because of resource limitations, fiscal concerns often overshadow the educational program. Recognizing this, the school must take specific action to ensure that education remains primary. This concept shall be incorporated into Board operations and into all aspects of school management and operation.

In the school's fiscal management, the Board seeks to achieve the following goals:
1. Engage in advance planning, with employees and community involvement, to develop budgets that will achieve the greatest educational returns in relation to dollars expended.
2. Establish levels of funding which shall provide superior education for the school's students.
3. Provide timely and appropriate information to employees who have fiscal responsibilities.
4. Establish efficient procedures in all areas of fiscal management.
5. Establish procedures that will assure the school shall remain financially sound.

Legal Reference: Title 20, Chapter 7, Idaho Code Fiscal Affairs of Schools

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015
Reviewed on: September 20, 2018; September 16, 2021, March 11, 2025

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7005 Fund Balance Policy in Accordance with GASB Statement No. 54

Purpose

The following policy has been adopted by Xavier Charter School in order to address the implications of Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of Xavier Charter School and jeopardize the continuation of necessary public services. This policy and the procedures promulgated under it supersede all previous regulations regarding Xavier Charter School's fund balance and reserve policies.

Fund Type Definitions

The following definitions will be used in reporting activity in governmental funds across Xavier Charter School. Xavier Charter School may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

- The general fund is used to account for all financial resources not accounted for and reported in another fund.

- Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

- Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

- Capital projects funds are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.

- Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support Xavier Charter School's purposes.

Fund Balance Reporting in Governmental Funds

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Nonspendable fund balance
Definition – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance
Definition – includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed fund balance
Definition – includes amounts that can be used only for the specific purposes determined by a formal action of Xavier Charter School's highest level of decision making authority, the Board of Directors.

Authority to Commit – Commitments will only be used for specific purposes pursuant to a formal action of the Board. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

Assigned fund balance
Definition – includes amounts intended to be used by Xavier Charter School for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Authority to Assign – The Board delegates to the Head of Schools and/or designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

Unassigned fund balance
Definition – includes the residual classification for the district's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

<u>Operational guidelines</u>

The following guidelines address the classification and use of fund balance in governmental funds:

1. Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

2. Encumbrance reporting – Encumbered amounts will not be carried into a new fiscal year. All encumbrances and outstanding purchases orders at year end will become void at year end.

3. Prioritization of fund balance use – When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of Xavier Charter School to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of Xavier Charter School that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Legal Reference:

I.C. § 33-701	et seq.	Fiscal Affairs of School Districts- Fiscal Year - Payment and Accounting of Funds
I.C. § 33-901	et seq.	School Funds

Governmental Accounting Standards Board ("GASB") Statement No. 54

Policy History:
Adopted on: September 2012
Reviewed on: September 20, 2018
Revised on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7100 Budget and Program Planning

The annual budget is evidence of the Board's commitment to the objectives of the instruction programs. The budget supports the immediate and long-range goals and established priorities within all areas, instructional, non-instructional and administrative programs. Prior to presentation of the proposed budget for adoption, the Head of Schools and/or designee shall prepare, for the Board's consideration, recommendations (with supporting documentation) which shall be designed to meet the needs of students within the limits of anticipated revenues. Program planning and budget development shall provide for staff participation and the sharing of information with patrons prior to action by the Board.

The Board of Directors shall adopt an annual budget on a basis consistent with the GAAP (generally accepted accounting principles) in compliance with Title 33 Chapter 8 of Idaho code. The following procedures are followed in establishing the budget for the district:

1. At least 28 days prior to its annual meeting, the Board of Directors shall have prepared a budget in a form prescribed by the State Superintendent of Public Education, and shall have notified the public of the budget hearing.

2. The Board of Directors shall adopt a budget for the ensuing year at a public budget hearing, generally held during June's regular board meeting or at a special meeting held no later than 14 days after the public hearing.

3. The Board of Directors shall have published a four year summary statement of the budget 10 days prior to the public budget hearing and a complete copy of the budget shall be submitted to the Idaho State Board of Education 21 days after adoption and no later than July 15th.

4. The district may amend the budget any time during the year with approval by the Board of Directors. The above procedures must be followed each time a budget amendment is made.

Legal Reference: I.C. § 33-801 Budget and Tax Levy

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; September 16, 2021
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7110 Budget Implementation and Execution

Once adopted by the Board, the operating budget shall be administered by the Head of Schools and/or designee. All actions of the Head of Schools and/or designee in executing the programs and/or activities delineated in that budget are authorized according to these provisions:

1. Expenditure of funds for the employment and assignment of staff shall meet the legal requirements of the State of Idaho and adopted Board policies.

2. Funds held for contingencies may not be expended without prior approval from the Board.

3. Purchase orders must be approved by the Head of Schools and/or designee prior to actual commitment of the purchase.

4. A listing of warrants describing goods and/or services for which payment will be made must be presented for Board approval each month.

5. Purchases shall be made according to the legal requirements of the State of Idaho and adopted Board policy.

6. All purchases over $50,000 must be bid publicly according to the legal requirements of the State of Idaho.

Legal Reference:	I.C. § 33-701 et seq.	Fiscal Affairs of School- Fiscal Year - Payment and Accounting of Funds

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; October 18, 2018; September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7120 Budget Adjustments

This Board shall review the school's budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the school. Any person(s) proposing a budget amendment must provide written notice of the same to each board member at least seven days in advance of the meeting at which such budget amendment will be proposed.

The process for amending the budget will be the same as for the original budget as stated in Policy 7100.

Budget amendments are specifically authorized by I.C. § 33-701.

Legal Reference:	I.C. § 33-701	Fiscal Affairs of School- Fiscal Year - Payment and Accounting of Funds

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; October 18, 2018; September 16, 2021

Xavier Charter Schools

FINANCIAL MANAGEMENT

Policy: 7125 Revenues

Xavier Charter School will seek and utilize all available sources of revenue for financing its educational programs. This includes revenues from non-tax, local, state and federal sources. All revenues received for Xavier Charter School will be properly credited to the appropriate fund and account as specified by federal and state statute and the accounting, reporting regulations for Idaho schools, and in accordance with the guidelines of the IFARMS system.

It shall be the policy of Xavier Charter School to accept gifts, grants and bequests in the form of money and/or property when it is in the best interest of Xavier Charter School to do so. Once accepted by the school, the gift, grant and/or bequest will become the sole property of the school and subject only to the control of the school but in compliance with legally restricted federal/state grant regulations and grantor requirements.

The school will collect and deposit all direct receipts of revenues as necessary. The school will make an effort to collect all revenues, in a timely manner, due from all sources, including, but not limited to, rental fees, bus fees, fines, tuition fees, other fees and charges.

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; September 16, 2021
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7126 Gifts and Bequests

The Head of Schools and/or designee shall have the authorization to accept, on behalf of and for the school, any gift or bequest of money or property for a purpose to further educational opportunities. If the gift is undesignated, money shall be used for purposes approved by the Board. If the bequest has limitations or specific purposes, the Head of Schools and/or designee shall place the gift or bequest on the agenda for the next Board meeting. The Board shall vote to accept or reject the gift/bequest. A budget fund shall be established to insure that the gift/bequest is used as intended. Monetary gifts shall be reported to the Board.

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; September 16, 2021
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7128 Reserve and Surplus Funds

Balances in the general fund at the end of the year may be placed in a contingency reserve fund for the next fiscal year as committed by the Board as described in Policy 7005.

The Board may invest with the State Treasurer or any other investment allowed by State statute contingency reserve monies. The interest from such investments shall be deposited into the general fund account.

The Board Treasurer has the authority to invest with the State Treasurer or any other investment allowed by State statute when a surplus of money exists.

Legal Reference: I.C. § 33-701 Fiscal Affairs of School Districts - Fiscal Year - Payment and Accounting of Funds

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; September 16, 2021
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7200 Accounting System Design

The school accounting system shall be established to present with full disclosure the financial position and results of the financial operations of the school funds and account groups in conformity with generally accepted accounting principles. The accounting system must be in compliance with the accounting system requirements established by legislative action. The accounting system shall be able to demonstrate compliance with finance-related legal and contractual provisions.

The district's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). These financial statements present the district (the primary government) and any component units of the district. As defined by GASB No. 14, component units are legally separate entities that are included in the district's reporting entity because of the significance of their operating or financial relationships with the district. To comply with GASB No.'s 34 and 37, year-end statements will be provided based on the Government-wide statements and the Fund Financial statements.

In the Government-wide Statement of Net Assets and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Policy History:
Adopted on: September 2012
Reviewed on: September 20, 2018
Revised on: October 22, 2015; September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7218 Federal Grant Financial Management System

Xavier Charter School maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met.

Idaho Financial Reporting Management System (IFARMS)

IFARMS provides the basis for complete financial and cost accounting, for the development of program budgets, and for the preparation of periodic financial reports. The uniformity of the system enables Xavier Charter School to fulfill state requirements and provides the flexibility to obtain program and account detail to meet management needs.

Financial Management Standards

The standards for financial management systems are found at 2 CFR § 200.302. The required standards include:

1. **Identification:** Xavier Charter School shall identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include the information described below under "Overview of the Financial Management/Accounting System."

2. **Financial Reporting:** Accurate, current, and complete disclosure of the financial results of each federal award or program will be made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

3. **Accounting Records:** Xavier Charter School shall maintain records that adequately identify the source and application of funds provided for federally-assisted activities. These records will contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and be supported by source documentation.

4. **Internal Controls:** Effective control and accountability shall be maintained for all funds, real and personal property, and other assets. Xavier Charter School shall adequately safeguard all such property and shall assure that it is used solely for authorized purposes.

   "Internal controls" are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

A. Effectiveness and efficiency of operations;
B. Adequate safeguarding of property;
C. Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
D. Compliance with applicable laws and regulations.

5. **Budget Control:** Actual expenditures or outlays shall be compared with budgeted amounts for each federal award.

6. **Cash Management:** Xavier Charter School shall maintain written procedures to implement the cash management requirements found in EDGAR. See Policy 7450.

7. **Allowable Costs:** Xavier Charter School shall maintain written procedures for determining allowability of costs in accordance with EDGAR. See Policy 7320 and Procedure 7320P1.

Overview of the Financial Management/Accounting System

Xavier Charter School accounting system is established to present, with full disclosure, the financial position and results of the financial operations of Xavier Charter School in conformity with generally accepted accounting principles. The system is in compliance with IFARMS, as required by Idaho statute. IFARMS shall be used as the basis for developing program budgets and the preparation of periodic financial reports. Xavier Charter School's Business Manager shall be responsible for managing budgets and accounts payable. As required by 34 CFR 200.302, Xavier Charter School shall maintain on file award letters that include Catalog of Federal Domestic Assistance (CFDA) titles and numbers, federal award identification numbers and years, names of the federal awarding agencies, and the name of the State Department of Education (the pass-through entity), for each federal award. The funds are given unique identification numbers in the IFARMS system.

The Business Manager shall be responsible for preparing financial reports, as required for local, state, and federal agencies, for review and approval by the Board of Directors. The financial reports shall reflect the financial activities and status of Xavier Charter School. These reports shall include monthly and cumulative expenditures, program budgets, and balances remaining.

Budgeting

The Head of Schools, and/or designee, and the Federal Programs Director, assisted by the Business Manager, shall be responsible for initial federal grant budget development. Initial budget development shall be based upon estimates of federal program award amounts as provided by the State Department of Education, as well as input from program and administrative staff with respect to individual program staff needs, number and assignments of paraprofessionals relative to program allocations, and need for instructional supplies and equipment. The primary considerations of initial budget development shall be the educational needs of students and the availability of existing Xavier Charter School resources for meeting these needs.

Budgets shall be prepared and presented in a format that clearly identifies revenue sources and amounts and budgeted expenditures, in accordance with IFARMS accounting codes, and shall be open for public inspection.

The Head of Schools and/or designee shall present the proposed budget to the Board for final approval of the budget and the policies reflected therein, such as proposed changes or additions to instructional programs and proposed salary schedules. Consideration of the proposed budget shall take place in an open meeting with opportunity for public comment. The approved budget shall be included in the minutes of the Board as documentation of its acceptance and approval.

After Receiving the GAN (Grant Adjusted Notice): If the Head of Schools and/or designee determines that final program allocations necessitate revisions to program budgets, he or she, assisted by the Business Manager with input from federal programs staff, shall discuss, review, and propose budget revisions. If proposed revisions require amendment proposals, the Head of Schools and/or designee will follow protocols of the amendment process.

Amending the Budget: The Head of Schools and/or designee shall review and approve any necessary budget amendments and shall submit those amendments to the Board at least seven days in advance of the meeting at which the amendment will be considered. The Board shall have final approval of the amended budget and consideration of the proposed budget shall take place in an open meeting with opportunity for public comment. The approved amended budget shall be included in the minutes of the Board of Directors as documentation of its acceptance and approval.

Budget Control: The Business Manager shall prepare monthly financial reports that monitor budget performance by comparing actual to budgeted revenues and expenditures. Monthly financial reports indicate budgeted amounts, monthly expenditures, year-to-date-expenditures and percentage of budget spent. The Head of Schools and/or designee shall review these reports for the preceding month prior to presentation to the Board.

Accounting Records

The Business Manager shall be responsible for the maintenance of accounting records. Electronic accounting records are maintained in the accounting software currently used, and paper records are maintained on file at the Xavier Charter School Business Office. All accounting records shall be reviewed by the Head of Schools and/or designee and, where appropriate and required, the Board of Directors. Xavier Charter School chart of accounts and financial reports shall be established and maintained in accordance with Generally Accepted Accounting Principles (GAAP) and IFARMS, as required by Idaho Code. Accounting records shall be available for public inspection at any time.

Spending Grant Funds

In determining what items will be included in individual program budgets, the Business Manager and the Head of Schools and/or designee will follow the federal cost principles and individual program statutes and regulations, as the basis for determining whether individual expenditures are allowable.

While developing and reviewing the grant budget, Xavier Charter School will keep in mind the difference between direct costs and indirect costs.

Direct and Indirect Costs:

1. **Determining Whether a Cost is Direct or Indirect:** Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

   Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

   Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

   Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials, and other items of expense incurred for the Federal award.

   The salaries of administrative and clerical staff shall normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

   A. Administrative or clerical services are integral to a project or activity;
   B. Individuals involved can be specifically identified with the project or activity;
   C. Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
   D. The costs are not also recovered as indirect costs.

2. **Indirect Cost Rate:** It is at the discretion of the Xavier Charter School to use the indirect cost rate. It is the normal policy of Xavier Charter School not to take indirect costs on federal awards. If Xavier Charter School elects to take indirect costs, it shall follow the procedures for calculating the indirect cost rate prescribed by the State Department of Education and apply the policies and procedures outlined in the federal regulations as described below.

3. **Applying the Indirect Cost Rate:** Once Xavier Charter School has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of $30,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award.

   Once Xavier Charter School applies for the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For direct grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

Cross Reference:	7230	Financial Reporting and Audits
Legal Reference:	2 CFR § 200.300 et. seq.	Post Federal Award Requirements
	2 CFR § 200.56	Indirect (Facilities & Administrative (F&A)) Costs
	2 CFR § 200.413	Direct Costs
	34 CFR § 75.564	Reimbursement of Indirect Costs
	34 CFR § 76.569	Using the Restricted Indirect Cost Rate

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; April 15, 2021
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7220 Documentation and Approval of Claims

All financial obligations and disbursements must be documented in compliance with the statutory provisions and audit guidelines. The documentation will specifically describe acquired goods and/or services, the budget appropriations applicable to payment, and the required approvals. All purchases, encumbrances and obligations, and disbursements must be approved by the Head of Schools and/or designee. The Xavier Charter School business office will be responsible for the development of the procedures and forms to be used in the requisition, purchase and payment of claims.

Policy History:
Adopted on: September 2012
Reviewed on: September 20, 2018
Revised on: September 16, 2021

Disclaimer:

Financial Fraud or Theft is a criminal matter and covered by State laws. This policy is merely a guideline so that all Xavier Charter School employees understand the possible repercussions of such actions. If you have questions regarding fraud and/or theft, please contact your counsel and/or your local law enforcement agency.

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7225 Financial Fraud and Theft Prevention

All Xavier Charter School employees, Board members, consultants, vendors, contractors, and other parties maintaining a business relationship with Xavier Charter School shall act with integrity and due diligence in matters involving Xavier Charter School fiscal resources.

The Head of Schools and/or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety or fiscal irregularities within Xavier Charter School. Every member of Xavier Charter School's administrative team shall be alert for any indication of fraud, financial impropriety, or irregularity within his/her areas of responsibility.

The Head of Schools and/or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. While investigating and responding to the financial fraud allegations, the Head of Schools and/or designee or Chairman of the Board will give priority to avoiding possible retaliation or reprisals.

Staff Responsibilities

Any employee who suspects that financial fraud, impropriety or irregularity has occurred shall immediately report those suspicions to their immediate supervisor and/or the Head of Schools and/or designee who shall have the primary responsibility for initiating necessary investigations. Additionally, the Head of Schools and/or designee shall coordinate investigative efforts with Xavier Charter School's legal counsel, auditing firm, and other internal or external departments and agencies, including the county prosecutor's office and law enforcement officials, as the Head of Schools and/or designee may deem appropriate.

An employee who believes they have suffered reprisal, retaliation, or discrimination for a report under this policy shall report the incident(s) to the Head of Schools and/or designee. The Board will attempt to ensure that no employee who makes such a report will suffer any form of reprisal, retaliation, or discrimination for making the report. Employees are prohibited from preventing or interfering with those who make good faith disclosures of misconduct. This policy shall not apply when an employee knowingly makes a false report.

In the event the concern or complaint involves the Head of Schools and/or designee, the concern shall be brought to the attention of the Chairman of the Board who is hereby empowered to contact Xavier Charter School's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

Definition

As used in this policy, fraud refers to intentionally misrepresenting, concealing or misusing information in an attempt to commit fiscal wrongdoing. Fraudulent actions include, but are not limited to:

- Behaving in a dishonest or false manner in relation to Xavier Charter School assets, including theft of funds, securities, supplies or other Xavier Charter School properties.
- Forging or altering financial documents or accounts illegally or without proper authorization.
- Improper handling or reporting of financial transactions
- Personally profiting as a result of insider knowledge
- Disregarding confidentiality safeguards concerning financial information
- Violating Board conflict of interest policies
- Mishandling financial records of Xavier Charter School assets (destroying, removing or misusing)

Internal Controls

The following internal controls shall be a regular practice of Xavier Charter School in an effort to prevent the possibility of fraud:

- Budgetary Transfers. The transfer of appropriations is important for the Head of Schools, and/or designee, and the Business Manager; and each should have written confirmation of the information.
- Checks. The Business Manager shall keep personal custody of any signature stamps and maintain a log for every check written.
- Audit. The Board Treasurer and/or designee shall audit the check register regularly and conduct background checks on potential business office employees. Check all possible references, not just those offered, and perform criminal background checks on key business officials and other warranted.
- Segregate functions within the business office whenever possible to ensure detection of fraud at its earliest stage.

Policy History:
Adopted on: April 15, 2014
Revised on: March 18, 2014; September 9, 2015; September 16, 2021
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7230 Financial Reporting and Audits

The Board directs that financial reports of all Xavier Charter School funds shall be prepared in compliance with statutory provisions and generally accepted accounting and financial reporting standards. In addition to the reports required for local, State, and federal agencies, financial reports will be prepared monthly and annually and presented to the Board. The financial reports shall reflect the financial activity and status of Xavier Charter School funds.

Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information will be prepared to facilitate management control of financial operations.

The Board directs that Xavier Charter School audits shall be conducted in accordance with Idaho Code § 67-450B. Each audit shall be a comprehensive audit of the affairs of Xavier Charter School and the school funds. The audits shall comply with all statutory provisions and generally accepted governmental auditing standards, as defined by the United States Government Accountability Office. Within 10 days after receiving the audit from the school's independent auditor, Xavier Charter School shall file two copies of the completed audit report with school's charter authorizer.

The report shall be filed with the State Department of Education after its acceptance by the Board of Directors not later than November 10. A copy of the audit report shall also be provided to any other governmental entity that may, from time to time, require provision of the audit report**.**

Legal References:	I.C. § 33-701	Fiscal Affairs of School Districts - Fiscal Year - Payment and Accounting of Funds
	I.C. § 65-450B	Legislature - Independent Financial Audits of Local Governmental Entities — Filing Requirements

Policy History:
Adopted on: April 15, 2021
Revised on: September 16, 2021
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7235 Fiscal Accountability and IDEA Part B Funds

Xavier Charter School 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 Xavier Charter School 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

Xavier Charter School 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 of Directors directs the Head of Schools and/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 Xavier Charter School's Excess Cost Calculation, as required by 34 CFR 300.16 and Appendix A to 34 CFR300.

The Head of Schools and/or designee approves 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, Xavier Charter School 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 of Directors directs the Head of Schools and/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.

Property Procurement and Tracking

The Board of Directors directs the Head of Schools and/or designee to establish written procedures to ensure that Xavier Charter School's mechanism for procurements using IDEA Part B funds conforms to the standards outlined in 34 CFR 80.36 and with Policy 7400 Miscellaneous Procurement Standards and any related procedures. The Board of Directors also directs the Head of Schools and/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 CFR §200.430	Time and Effort
	34 CFR §80.36	Procurement
	34 CFR §80.42	Retention and Access Requirements for Records
	34 CFR §300.132-133	Provision of Services for Parentally-Placed Private School Children with Disabilities
	34 CFR §300.16	Excess Costs
	34 CFR §300.202-205	Use of Amounts
	34 CFR §300, Appendix A	Excess Costs Calculation

Fiscal Accountability Checklist: For Sub-Recipients of IDEA Part B Funds
OMB Circular A-87
OMB Circular A-133

Other Reference: Idaho SDE IDEA Part B Funding Manual

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; June 18, 2020; September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7235F1 Federal Funds Semi-Annual Certification Form

Employee: _____ Position: _____

Reporting Period: _____

Cost Objective (Program Activity	Grant Program	Fund Code – Function Code	Distribution of Time (Percentage of Hours)

Employee's Signature: _____ Date: _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Reviewed by supervisor: _____ Date: _____

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7235F2 Personnel Activity Report

LEA Name: _____ For the Month of: _____

Employee: _____ Year: _____

Position: _____

Supervisor: _____

Cost Objective or Program Activity	Grant – Fund Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Total	%
Leave Time																			
TOTAL																			

I certify that the hours reported above are a true representation of work performed.

Employee signature: _____ Date: _____

Immediate Supervisor signature: _____ Date: _____

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7235F3 Multiple Cost Objective Time and Effort Certification

Employee: _____ Position: _____

Reporting Period: _____

Cost Objective (Program Activity	Grant Program	Fund Code – Function Code	Distribution of Time (Percentage of Hours)

Employee's Signature: _____ Date: _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Reviewed by supervisor: _____ Date: _____

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7235P Written Compensation Procedure (Time and Effort)

Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with State or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Xavier Charter School's records will accurately reflect the work performed. These records must:

1. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into official records;
3. Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
4. Encompass both federally assisted and all other activities compensated by Xavier Charter School on an integrated basis;
5. Comply with the established accounting policies and practices of Xavier Charter School; and,
6. Support the distribution of the employee's salary or wages among specific activities or costs objectives.

Time and Effort Procedures

Federal programs staff work in multiple programs and are paid from multiple federal awards. The initial budget for program personnel is determined according the relative percentage of the total of allocations of programs in which the staff member works. Each pay period, the staff member's salary and benefits are calculated and paid according to those initial budget percentages.

At the end of each quarter, the staff member will submit a certification of actual hours worked in each federal program during that quarter. The certification will be signed by the employee and by the business manager or other Xavier Charter School staff with after-the-fact knowledge of the employee's activities.

The Business Manager will reconcile the certification of actual work performed to budgeted amounts and will make corresponding journal entries that reflect actual hours worked in and allowable activities of each federal program.

If an employee works exclusively in a single federal program, that employee will, at least semi-annually complete Form 7235F1 Federal Funds Semi-Annual Certification Form. The form must be completed at least twice each year and signed by the employee and staff member with after-the-fact knowledge of the employee's activities.

Federal programs staff who work in multiple programs and are paid from multiple federal awards with no fixed schedule shall complete a Form 7235F2 Personnel Activity Report.

Positive Time Reporting

Xavier Charter School will use a financial management program that includes a positive time reporting feature. Xavier Charter School may generate a time and effort report directly from the financial management system.

Legal Reference: Idaho SDE IDEA Part B Funding Manual

Policy History:
Adopted on: February 28, 2019
Revised on: May 16, 2019; September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7236 Employees Paid with Federal Funds and Unexpected or Extraordinary Closures

During any emergency closure of Xavier Charter School facilities, school employees who are paid with federal funds shall be compensated or given unpaid time off in the same manner as similarly situated school employees paid with school 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. Xavier Charter School employees paid with federal funds shall return to work as soon as possible.

Federal Funding

It is the intent of Xavier Charter School to apply consistent accounting treatment when allocating funds across both federal and non-federal funding streams. Xavier Charter School 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

Policy History:
Adopted on: June 18, 2020
Revised on:
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7237 Retention of Records Relating to Federal Grants

The Board of Directors directs the Head of Schools and/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

Xavier Charter School shall maintain records that fully show:

1. The amount of funds under the grant or subgrant;
2. How the Xavier Charter School 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.

Xavier Charter School 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, Xavier Charter School shall maintain all fiscal and programmatic records relating to federal grants for a minimum of five years and one additional audit.

Xavier Charter School will destroy paper records by shredding. In the event of the disposal of computers or electronic equipment that may contain confidential student or personnel records, Xavier Charter School will ensure that hard drives are appropriately "wiped" clean of information prior to disposal.

Xavier Charter School shall retain records based on the schedule provided in Policy 8605.

Collection and Transmission of Records

Xavier Charter School shall maintain electronic records in the accounting software currently used, and paper records shall be maintained at the Xavier Charter School Business Office under the supervision of the Business Manager or designee. Only authorized employees will have access to records 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

Xavier Charter School 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 Xavier Charter School 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 Xavier Charter School's personnel for the purpose of interview and discussion related to such documents.

Privacy

Access to the accounting software, student management software, confidential student files, Special Education IEP files and personnel files shall be password protected in the case of electronically maintained records and/or kept in locked filing cabinets in the case of paper records. These records are maintained under the supervision of the Head of Schools and/or designee and the Business Manager, or Federal Programs Director with exclusive access to paper files and passwords for electronic systems. Xavier Charter School's Assistant Head of Schools, Lead Teachers, Payroll Clerk and ISEE Coordinator 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, Xavier Charter School shall consult appropriate legal counsel prior to providing records.

Legal Reference:	34 CFR § 75.730-.731	Records Related to Grant Funds
	34 CFR § 75.732	Records Related to Performance
	2 CFR § 200.335	State Administered Programs
	2 CFR § 200.333-.337	Retention Requirements for Records

Other Reference: Idaho SDE IDEA Part B Funding Manual

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; May 21, 2020; September 16, 2021
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7270 Property Records

Property records and inventory records shall be maintained on all land, buildings, and physical property under the control of Xavier Charter 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 Xavier Charter School office and received by the Business Manager or designee. Upon receipt of goods, the Business Manager shall notify the Head of Schools and/or designee of fulfillment of the purchase order.

The Business Manager or designee 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.

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

1. Description and identification;
2. Manufacturer;
3. Date of purchase;
4. Initial cost;
5. Location;
6. Serial number, if available; and
7. Model number, if available

For each equipment and computing device purchased with federal funds, the following information is maintained in the Master Inventory List. The list may include 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, or 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, may be labeled with "Property of the Xavier Charter School" 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 Xavier Charter 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 capitalization level established by Xavier Charter 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 one of the applicable staff: Information Technology Director, Registrar, Facility Maintenance Director, Business Manager, or designee and kept in secured storage. Computer and technology equipment is inventoried through an Excel spreadsheet maintained by the Business Manager or designee. Laptops are labeled with "Property of Xavier Charter School".

The Business Manager and/or designee will compare the master inventory from the previous year to the master inventory from the current year and will keep a record of any discrepancies.

Maintenance

In accordance with 2 CFR § 313(d)(4), Xavier Charter School maintains adequate maintenance procedures to ensure that property is kept in good condition. If an item needs repair, the Information Technology Director, Registrar, Facility Maintenance Director, or Business Manager or designee will be notified and proper repair procedures will be determined, either in Xavier Charter School or by sending the item to a qualified repair facility.

Lost or Stolen Items

Xavier Charter 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 Xavier Charter 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 Xavier Charter 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 Reference:	I.C. § 33-601(4)(b)	Real and Personal Property—Acquisition, Use or Disposal of Same
	I.C. § 33-701	Fiscal Year – Payment and Accounting of Funds
	2 CFR § 200.12	Capital Assets
	2 CFR § 200.20	Computing Devices

2 CFR § 200.33	Equipment
2 CFR § 200.94	Supplies
2 CFR § 200.313	Equipment

Policy History:
Adopted on: February 28, 2019
Revised on: May 16, 2019; January 20, 2022
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7310 Advertising in Schools/Revenue Enhancement

Revenue enhancement through a variety of Xavier Charter School-wide and Xavier Charter School approved marketing activities, including but not limited to advertising, corporate sponsorship, signage, etc., is a Board-approved venture. These opportunities are subject to certain restrictions as approved by the Board of Directors in keeping with the contemporary standards of good taste. Such advertising will seek to model and promote positive values for the students of Xavier Charter School through proactive educational messages and not just traditional advertising of a product. Preferred advertising includes messages that encourage student achievement and the establishment of high standards of personal conduct.

All sponsorship contracts will allow Xavier Charter School to terminate the contract at least on an annual basis if it is determined that it will have an adverse impact on implementation of curriculum or the educational experience of students.

The revenue derived should:

1. Enhance student achievement;
2. Assist in the maintenance of existing Xavier Charter School athletics and activity programs; and
3. Provide scholarships for students participating in athletic, academic, and activity programs who demonstrate financial need and merit.

Appropriate opportunities for these marketing activities include but are not limited to:

1. Fixed signage;

2. Banners;

3. Xavier Charter School-level publications;

4. Television and radio broadcasts;

5. Athletic facilities, to include stadiums, high school baseball fields, and high school gymnasiums;

6. Xavier Charter School level projects;

7. Expanded usage of facilities beyond traditional use, such as concerts, rallies, etc.; and/or

8. Interior and exterior of a limited number of Xavier Charter School buses only if the advertising is associated with student art selected by Xavier Charter School. The only

advertising information will note that the student art is sponsored by the participant in Xavier Charter School sponsorship. Maintenance for these buses will include but not exceed normal maintenance costs.

Advertising will not be allowed in classrooms, and corporate-sponsored curriculum materials are subject to the requirements of Board policy.

The following restrictions will be in place when seeking revenue enhancement. Revenue enhancement activities will not:

1. Promote hostility, disorder or violence;
2. Attack ethnic, racial, or religious groups;
3. Discriminate, demean, harass, or ridicule any person or group of persons on the basis of gender;
4. Be libelous;
5. Inhibit the functioning of Xavier Charter School;
6. Promote, favor, or oppose the candidacy of any candidate for election, adoption of any bond/budget issues, or any public question submitted at any general, county, municipal, or Xavier Charter School election;
7. Be obscene or pornographic as defined by prevailing community standards throughout Xavier Charter School;
8. Promote the use of drugs, alcohol, tobacco, firearms, or certain products that create community concerns;
9. Promote any religious or political organization;
10. Promote foods or beverages which do not meet the standards for foods sold at school. This restriction shall apply to all advertising, including signage, scoreboards, school stores, cups, packaging, vending machines, trash cans, coolers, menu boards, and food service equipment;
11. Use any Xavier Charter School or school logo without prior approval; or
12. Use age-inappropriate material.

Exception

Nothing herein shall be construed to prevent advertising in publications which are published by student organizations, PFA, booster club, or other parent groups. Funds received for approved projects involving advertising in said publications may be retained by the school-related group that is sponsoring the activity as a fundraising event.

Solicitations

Salespersons, representatives, or agents shall not solicit or contact pupils, teachers, or other employees in the school buildings or on school grounds without prior approval.

Cross References:	2100	Curriculum Development and Assessment
	2500	Library Materials
	2520	Selection, Adoption, Use, and Removal of Curricular Materials
Legal References:	7 CFR § 210.30	School Nutritional Program Professional Standards
	42 USC § 1758b, § 204	Local-School Wellness Policy
	42 USC § 1771 *et seq.*	Child Nutrition Act of 1966
	42 USC § 1751 *et seq.*	National School Lunch Act

Policy History:
Adopted on: March 8, 2017
Reviewed on: September 20, 2018
Revised on: May 21, 2020; September 16, 2021; February 16, 2023

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 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 Xavier Charter School will spend its grant funds, the Head of Schools and/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, referenced below, which are provided in the bulleted list below. The Business Manager and Head of Schools and/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 Xavier Charter School.

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, Xavier Charter School will follow, as appropriate, all state and school-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 Schools and/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, Xavier Charter School 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 Education Department General Administrative Regulations (EDGAR)?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, the Head of Schools and/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 Schools and/or designee, Business Manager, and appropriate federal programs personnel should review data when making purchases to ensure that federal funds to 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 § Part 200	(Subpart E and F) Cost Principles and Audit Requirements

2 CFR §200.404	Reasonable Costs
2 CFR §200.405	Allocable Costs
2 CFR §200.406	Applicable Credits
2 CFR §200.420-200.475	Considerations for Selected Items of Cost

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; September 16, 2021
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 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. Xavier Charter School 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, Xavier Charter School 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 Xavier Charter School.

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 CFR 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 CFR § 200.306(b) Cost sharing or matching.

7. Be adequately documented. See also 2 CFR § 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 Xavier Charter School 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 Xavier Charter School, its employees, its students, the public at large, and the federal government;

5. Whether Xavier Charter School 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 Xavier Charter School can demonstrate that the cost addresses an existing need, and can prove it. For example, Xavier Charter School 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 CFR § 200.403 - .405 Factors Affecting Allowability of Costs

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; May 21, 2020
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7320P2 Selected Items of Cost

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.

Xavier Charter School 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 Schools and/or designee and Business Manager shall follow these rules when charging these specific expenditures to a federal grant. When applicable, the Head of Schools, and/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, Xavier Charter School and program-specific rules may deem a cost unallowable, and Xavier Charter School 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
Trustees	2 CFR § 200.475

Likewise, it is possible for the State and/or Xavier Charter School 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, Xavier Charter School staff shall consult federal, State, and Xavier Charter School 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: January 17, 2019
Revised on: September 16, 2021
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7400 Miscellaneous Procurement Standards

Procurement Generally

When making purchases with federal funds, Xavier 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 Xavier 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

When using federal funds, the Head of Schools and/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]~~ or less, and when making such purchases shall otherwise comply with all applicable Xavier Charter School purchase order procedures.

Simplified Acquisition Procedures

When procuring goods or services, whether with federal or state funds, Xavier Charter School shall comply with all applicable requirements and procedures set forth at School Policies and procedures as well as applicable to Idaho Code. 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 school purchasing policies and procedures or applicable Idaho law.

Cooperative Purchasing

Xavier 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 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 Xavier 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.

See Policy 7401 for personnel conflicts of interest.

Cross Reference	Description
7218	Federal Grant Financial Management System
7235	Fiscal Accountability and Federal Grant Funds
7235-P(1)	Fiscal Accountability and Federal Grant Funds
7235-F(1)	Fiscal Accountability and Federal Grant Funds - Federal Funds Semi-Annual Certification Form
7235-F(2)	Fiscal Accountability and Federal Grant Funds - Personnel Activity Report
7235-F(3)	Fiscal Accountability and Federal Grant Funds - Multiple Cost Objective Time and Effort Certification
7235-PF(1)	Fiscal Accountability and Federal Grant Funds - Personnel Activity Report
7235-PF(2)	Fiscal Accountability and Federal Grant Funds - Single Federal Award or Cost Objective
7237	Retention of Records Relating to Federal Grants
7320	Allowable Uses for Grant Funds
7320P1	Allowable Uses for Grant Funds
7320P2	Allowable uses for Grant Funds--
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement
7407	Public Procurement of Goods and Services

7408	Entering into Professional Service Contracts
7410	Petty Cash Funds
7420	Personal Reimbursements

Legal Reference	**Description**
I.C. § 18-1351	Bribery and Corrupt Practices – Definitions
I.C. § 33-316	Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials
I.C. § 74-401 et seq.	Ethics in Government
2 CFR § 200.67	Micro-purchase
2 CFR § 200.88	Simplified Acquisition Threshold
2 CFR § 200.317	Procurement by States and Indian Tribes
2 CFR § 200.318	General Procurement Standards
2 CFR § 200.320	Procurement Methods
2 CFR § 200.334	Record Retention Requirements
2 CFR § 200.320(b)(1)(2)	Formal Procurement Methods
2 CFR § 200.520	Criteria for a Low-Risk Auditee
2 CFR Appendix II of Part 200	Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
2 CFR Appendix Part 200	Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
29 CFR Part 5	Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act
31 USC 1352	Limitation on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions
7 CFR 210.23(c)	Retention of Records
7 CFR 225.15(c)	Records and Claims
7 CFR 226.15(e)	Recordkeeping
7 CFR 250.54	Recordkeeping and Reviews
Executive Order 11738	Providing for Administration of the Clean Air Act and the Federal Water Pollution Control Act with Respect to Federal Contracts, Grants, or Loans
Food and Nutrition Service	Economic Price Adjustments in Vendor Contracts
Section 306	Clean Air Act
Section 508	Clean Water Act

Other References	**Description**
ISBA Policy Services	https://www.idsba.org/member-services/policy/

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; August 16, 2018; January 17, 2019; October 17, 2019; May 21, 2020; September 16, 2021, August 21, 2025, January 15, 2026, July 16, 2026

Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7400P1 Procurement Under a Federal Award

In addition to its other policies and procedures regarding procurement, Xavier Charter School shall adhere to the following requirements when making procurements under a federal award. Xavier Charter 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. Xavier 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 Xavier Charter School determines that no other contract is suitable. Time and materials type contract means a contract whose cost to Xavier Charter School is the sum of:

    A. The actual cost of materials; and
    B. The direct labor hours charged at an hourly rates that reflect wages, general and administrative expenses, and profit.

    Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. When this type of the contract is used, it will include a ceiling price that the contractor exceeds at his or her own risk. Xavier 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.

11. Xavier Charter School will adhere to any additional procurement rules as applicable to specific federal programs.

Legal Reference: 2 CFR § 200.300 *et seq.* Subpart D – Post Federal Award Requirements

Policy History:
Adopted on: September 9, 2015
Reviewed on: September 20, 2018; September 16, 2021
Revised on: January 17, 2019; May 16, 2019

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7400P2 Procurement Methods Under a Federal Award

This procedure shall apply to purchases with federal funds not solicited through a sealed bid process.

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. Proposals must be solicited from an adequate number of qualified sources; and

3. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Xavier 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 though A/E firms are a potential source to perform the proposed effort.

Contract/Price Analysis

Xavier Charter School performs a cost or price analysis in connection with every procurement action, (including contract modifications), in excess of Xavier Charter School's simplified procurement threshold or in excess of $50,000, 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 Head of Schools and/or designee must come to an independent estimate prior to receiving bids or proposals. 2 CFR § 200.323(a).

When performing a cost analysis, the Head of Schools and/or designee negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to

the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

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 Xavier Charter School; or
4. After solicitation of a number of sources, competition is determined inadequate.

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 Reference: 2 CFR § 200.317 - .319; .323 Procurement by States

Policy History:
Adopted on: January 17, 2019

Revised on: May 16, 2019; June 18, 2020; September 16, 2021
Reviewed on: December 9, 2024

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 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

Xavier Charter 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 Xavier Charter 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 means:

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, Xavier Charter 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 district 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 Head of School and/or designee shall document such exceptions. Non-domestic food purchases shall not exceed the limits set in 7 CFR 210.21(d)(5).

The School shall include language requiring the purchase of foods that meet these Buy American requirements in all procurement procedures, solicitations, and contracts.

Prequalified Lists

Xavier Charter 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, Xavier Charter School shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

Xavier Charter 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, Xavier Charter 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 Reference: 2 CFR § 200.319 Competition.
2 CFR § 200.321 Contracts – Minorities, Women and Small Businesses

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; March 19, 2020; June 18, 2020; September 16, 2021, July 16,2026

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7400P4 General Procurement Standards for Federal Awards

Contractor Oversight

Xavier 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.

Substitutions and Deviations

Any time an accepted item is not available, the Head of Schools or their designee will select an acceptable alternate. The contractor must inform the Head of Schools or their designee when such an item is not available by **14 Days** before delivery of the item is expected. In the event a non-domestic agricultural product is to be provided to the School, the contractor must obtain written approval of the product in advance. The Head of Schools or their designee must comply with the Buy American Provision.

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 Xavier Charter School employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest is present when the employee, officer, or agent, any member of his or her immediate family, his or her 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. Xavier Charter School officers, employees, and agents of the non-Federal entity must neither solicit nor accept gratuities, favors, or service or item exceeding $50 in value from any contractors or subcontractor. Any Xavier 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 Xavier Charter School officer or agent found to have violated these standards shall be immediately terminated or separated from Xavier Charter School service.

Efficient Purchases

Xavier 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, Xavier 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. Xavier 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. Xavier 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. Xavier 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. Xavier 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 Xavier Charter School is the sum of:

    A. The actual cost of materials; and
    B. 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, Xavier 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.

6. Xavier 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 Xavier Charter School of any contractual responsibilities under its contracts. Violations of law shall be referred to the local, state, or Federal authority having proper jurisdiction.

Recordkeeping

The Charter School shall retain all books, records and other documents related to any contract agreement for three years after final payment, and the contractor shall also be required to retain such records during that time. During that period, such records shall be provided in full upon request to the School, the State Department of Education, or to USDA auditors. The documents to be retained by the School shall include at least the following:
1. A written rationale for the method of procurement;
2. A copy of the original solicitation;
3. The selection of contract type;
4. The bidding and negotiation history and working papers;
5. Contractor selection or rejection and the basis for contractor selection;
6. Approval from the State agency to support a lack of competition when competitive bids or offers are not obtained;
7. The basis for award cost or price;
8. The terms and conditions of the contract;
9. Any changes to the contract and negotiation history;
10. Billing and payment records;
11. A history of any contractor claims;
12. A history of any contractor breaches;
13. A record of the date, time, and location of the public opening of any bids or proposals;
14. Copies of all letters informing parties that submitted bids or proposals that the contract has or has not been awarded to them; and
15. Copies of any advertisements for solicitations of goods or services.

All invitations for bids, requests for proposals, and requests for quotations shall also be signed by the authorized purchaser and kept with appropriate documentation. The authorized purchaser shall be the Head of School or Designee**.**

The Head of School or Designee shall maintain records of all non-competitive negotiation purchases, including at least the following:
1. The name of the item purchased;
2. The dollar amount;
3. The vendor or contractor, and
4. The reason non-competitive procurement was used.

Termination for Cause or Convenience

For all contracts over $10,000 the School shall include a description of how the contract can be terminated for cause or convenience and the basis for settlement when such termination occurs.
Price Adjustment

The School shall contemplate not only the need for including an economic price adjustment clause (sometimes referred to as an escalator) in their contracts, but also to carefully enforce the terms of the clause and demand price reductions when appropriate.

If the following conditions are met, a contract with an economic price adjustment is appropriate and the School may, at its own discretion, include an economic price adjustment clause—or escalator—in their contracts:
1. Contract performance will or may cover an extended period of time;
2. There is serious doubt about the stability of market conditions during the period of the contract;
3. Adjustment standards or indices agreed to are based on contingencies outside the contractor's control; and
4. Contingencies, such as increases in labor costs, that would otherwise be included in the contract price can be identified and covered separately in the contract.

The escalator shall be tied to an appropriate standard or cost index, which shall be noted in the original solicitation of bids as well as the contract documents.

The School shall monitor any elevators included in their contracts to ensure the price is decreased if appropriate and shall respond to contractor notice of warranted price increases.

Construction Contracts ($2,000 or More)

Contractors for any construction contract of $2,000 or more shall comply with the Davis-Bacon Act and its related administrative rules set out in 29 CFR Part 5. This includes requirements related to contract language, wages, and fringe benefits.

Byrd Anti-Lobbying Certificate ($100,000 or More)

Any contractor providing a bid on a contract of $100,000 or more shall file a Byrd anti-lobbying certificate verifying to the School that they will not and have not used federal funds to pay a person or organization to influence or attempt to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. The contractor shall disclose any lobbying they have engaged in in connection with obtaining any Federal award using non-federal funds. The School shall relay these disclosures to the State Department of Education.

Clean Air Act Requirements ($150,000 or More)

Contractors shall comply with all applicable standards, orders, and requirements issued under Section 306 of the Clean Air Act, Section 508 of the Clean Water Act, Executive Order 11738, and Environmental Protection Agency regulations that prohibit the use of facilities on the EPA's list of Violating Facilities, unless the applicable contract, grant, or loan is exempt from these requirements. The School shall report any known violation of this requirement to the State Department of Education and the USEPA Assistance Administrator for Enforcement.

Legal References	Description
2 CFR § 200.317	Procurement by States and Indian Tribes
2 CFR § 200.318	General Procurement Standards
2 CFR § 200.320	Procurement Methods
2 CFR § 200.334	Record Retention Requirements
2 CFR 200.320(b)(1)(2)	Formal Procurement Methods
2 CFR 200.520	Criteria for a Low-Risk Auditee
2 CFR Appendix II of Part 200	Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
2 CFR Appendix Part 200	Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
29 CFR Part 5	Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction (Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act
31 USC 1352	Limitation on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions
7 CFR 210.23(c)	Retention of Records
7 CFR 225.15(c)	Records and Claims
7 CFR 226.15(e)	Recordkeeping
7 CFR 250.54	Recordkeeping and Reviews
Executive Order 11738	Providing for Administration of the Clean Air Act and the Federal Water Pollution Control Act with Respect to Federal Contracts, Grants, or Loans
Food and Nutrition Service	Economic Price Adjustments in Vendor Contracts
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
Section 306	Clean Air Act
Section 508	Clean Water Act

Other References	Description
ISBA Policy Services	https://www.idsba.org/member-services/policy/

Cross References	Description
7218	Federal Grant Financial Management System
7235	Fiscal Accountability and Federal Grant Funds
7235-P(1)	Fiscal Accountability and Federal Grant Funds
7235-F(1)	Fiscal Accountability and Federal Grant Funds - Federal Funds Semi-Annual Certification Form
7235-F(2)	Fiscal Accountability and Federal Grant Funds - Personnel Activity Report
7235-F(3)	Fiscal Accountability and Federal Grant Funds – Multiple Cost Objective Time and Effort Certification

7235-PF(1)	Fiscal Accountability and Federal Grant Funds - Personnel Activity Report
7235-PF(2)	Fiscal Accountability and Federal Grant Funds - Single Federal Award or Cost Objective
7237	Retention of Records Relating to Federal Grants
7320	Allowable Uses for Grant Funds
7320-P(1)	Allowable Uses for Grant Funds
7320-P(2)	Allowable Uses for Grant Funds - Selected Items of Cost
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement
7407	Public Procurement of Goods and Services
7408	Entering into Professional Service Contracts
7410	Petty Cash Funds
7420	Personal Reimbursements

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; October 17, 2019, July 16, 2026
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7401 Personnel Conflicts of Interest

No employee will make any purchase or incur any obligations for or on behalf of Xavier 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, unless the purchase is made using the procedures described in the next two paragraphs.

Purchases or contracted services from any private business or venture in which any employee of Xavier Charter School has a direct or indirect financial or ownership interest will be made on a competitive bid basis when the amount of purchase or contracted service exceeds $50,000 and is strictly in accordance with the following paragraph:

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 Xavier Charter School nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of $50 or less in value.

Cross Reference: 7400 Miscellaneous Procurement Standards

Policy History:
Adopted on: October 17, 2019
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7403 Procurement of 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.

All contractors under these programs shall be in conformance with the applicable portions of the School's agreement under the Child Nutrition Programs. The contractor will conduct program operations in accordance with 7 CFR Parts 210, 7 CFR 215, 7 CFR 220, 7 CFR 225, 7 CFR 226 and 7 CFR 250. All contracts with food service management companies shall include all items required per the State Department of Education. More information on these is available from the State Department of Education's Child Nutrition Programs Department.

Head of Schools or Designee shall be responsible for determining the procurement needs of the School's nutrition programs, forecasting the amounts to be purchased, ensuring the applicable procurement method is used, and for overseeing such procurement. They shall also be responsible for notifying vendors in writing that their bid, proposal, or quote has or has not been accepted.

Discounts and Rebates

All contractors shall fully disclose all discounts, rebates, allowances, and incentives received from their suppliers. The contractor shall return to the School the full amount of any such discounts, rebates, or credits received for any purchase made on behalf of the School. The contractor must individually identify the amount and nature of each of these on bills and invoices presented to the School for payment. The School shall also not make any payment from this account to a contractor that would result in the contractor receiving payment that exceeds their actual, next allowable costs.

The School shall not make any expenditure from its nonprofit food service account for any cost resulting from a cost-reimbursable contract that fails to meet this requirement and any other requirements laid out in 2 CFR 200 and 7 CFR 210.21

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 shall be documented by the School.

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 three 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 may reject any bid if there is a sound and documented reason to do so.

USDA Non-Discrimination Statement

In accordance with federal civil rights law and USDA civil rights regulations and policies, the School, as an institution participating in or administering USDA programs, is prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the School or the State Department of Education or contact USDA through the

Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410; Fax: (202) 690-7442; or Email: program.intake@usda.gov.

Legal References	**Description**
2 CFR § 200.319	Competition
2 CFR § 200.320(a) and (b)	Methods of Procurement to be Followed
2 CFR § 200.67	Micro purchase
IC § 33-1501	Transportation Authorized
IC § 33-1506	Inspection of School Authorized Vehicles
IC § 33-1509	School Bus Drivers – Definition – Qualification – Duties
IC § 67-2806	Procuring Services or Personal Property
IC 33-1006	Transportation Support Program
IC 33-1504	Authorized Vehicles
IC 33-1515	Requirements for Authorized Vehicles for the Transportation of Pupils to and from School and School-Related Events

Other References	**Description**
ISBA Policy Services	https://www.idsba.org/member-services/policy/

Policy History:
Adopted on: January 15, 2026
Revised on: July 16, 2026
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7405 Public Works Contracting and Procurement

No contract involving a public works project shall be let to any contractor who is not licensed as required by the laws of this State. Further, Xavier Charter School shall at all times adhere to the bidding requirements for public works contracting and procurement as set out in State law.

Public Works Contractor Licensure Requirements

$0 to $50,000	No licensure requirement	I.C. § 54-1903(9)
$50,000 and above	Licensure required	I.C. § 54-1903(9)

Exemptions from Public Works Contractor Licensure

Less than $50,000 for construction, alteration, improvement, or repair.	Single project with any number of trades	I.C. § 54-1903(9)
Any construction, alteration, or repair due to an emergency.	Pursuant to the provision of, Chapter 10, Title 46 Idaho Code	I.C. § 54-1903(11)

Public Works Construction Bidding

$0 to $100,000	No bidding requirements	I.C. § 67-2803(2)
$100,000 to $250,000	Semi-formal bidding: Issue written requests for bids describing the work to at least 3 licensed contractors. Allow 3 days for written response; objections 1 day prior to bid. Keep records for 6 months. Accept low bid, or reject all bids.	I.C. § 67-2805(1)
$250,000 and above	Formal bidding 2 **Options A & B:** **Category A –** Open to all licensed contractors. Publication requirements. Written objections allowed. May request bid security/bond. Accept low bid, or reject all bids. See code for details. (I.C. § 67-2805(2)(a).) **Category B** – Open to pre-qualified contractors. After pre-qualification is determined, the bidding process is in the same manner as Category A. (I.C. § 67-2805(2)(b).)	I.C. § 67-2805(2)

Legal Reference

I.C. § 33-601	Real and Personal Property – Acquisition, Use or Disposal of Same
I.C. § 54-1903	Unlawful to Engage in Public Works Contracting Without License - Exemptions
I.C. § 67-2801 et seq.	Purchasing by Political Subdivisions
I.C. § 74-401 et seq.	Ethics in Government

Other Reference

Policies and Procedures Used Template, Idaho State Department of Education, http://www.sde.idaho.gov/sped/funding/

Cross References	Description
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards
7400-P(2)	Miscellaneous Procurement Standards
7400-P(3)	Miscellaneous Procurement Standards
7400-P(4)	Miscellaneous Procurement Standards
7408	Entering into Professional Service Contracts
7409	Acquisition of Real and Personal Property

Policy History:
Adopted on: January 18, 2018
Reviewed on: September 20, 2018; September 16, 2021
Revised on: October 17, 2019, August 21, 2025

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7405P Public Works Contracting and Procurement

Xavier Charter School Procurement Policy

Efficient and cost-effective procurement of goods, services, and public works construction is an important aspect of Xavier Charter School operations. The school shall endeavor to buy goods, services, and public works construction through a publicly accountable process that respects the shared goals of economy and quality. Xavier Charter School shall, to the extent reasonably available, endeavor to purchase goods and services from vendors with a significant Idaho economic presence.

Authorization and Control - Generally

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

The Head of Schools and/or designee is authorized to direct expenditures and purchases within the limits of the detailed annual budget for the school year and pursuant to State purchasing and federal procurement requirements. Board approval for purchase of capital outlay items is required when the aggregate total of a requisition exceeds $5,000, except the Head of Schools and/or designee shall have the authority to make capital outlay purchases without advance approval when it is necessary to protect the interests of Xavier Charter School or the health and safety of the staff or students. The Head of Schools and/or designee shall establish requisition and purchase order procedures as a means of controlling and maintaining proper accounting of the expenditure of funds that align with State and federal procurement requirements. Staff members shall not obligate Xavier Charter School without express authority of the Board or authorized designee. Staff members who obligate the school without proper authorization may be held personally responsible for payment of such obligations, and may also be subject to discipline, up to and including termination.

All other procurement and purchases shall be made in accordance with the State and federal laws and administrative rules and with Xavier Charter School policies and procedures.

Procuring Public Works Construction

Public Works Procurement, Projects Between $100,000 and $250,000: When the Board contemplates procurement of public works construction valued at or in excess of $100,000, but in an amount less than $250,000, the following procedures shall be followed.

1. The Board or its designee shall prepare a solicitation for bids for the contemplated public works construction, and shall deliver it in writing to no fewer than three owner-

designated licensed public works contractors. Delivery may be accomplished either by electronic or physical delivery. The solicitation shall describe the construction work to be completed in sufficient detail to allow an experienced public works contractor to understand the construction project Xavier Charter School seeks to build.

2. In the event that it is impractical or impossible to obtain three bids for the proposed public works procurement, Xavier Charter School may proceed to acquire the work in any manner the Board or its designee deems best from a qualified public works contractor quoting the lowest price. When fewer than three bids are considered, a description of the school's efforts undertaken to procure at least three bids shall be documented and placed in the records of the Board, and such documentation shall be maintained for at least six months following the date of the final procurement decision.

3. The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the clerk, secretary, or other authorized Xavier Charter School official, and shall provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three business days.

4. The solicitation shall explain that if a potential bidder has an objection to the specifications described in the solicitation, the bidder must submit a written objection to Xavier Charter School. The objection must be received by the school's clerk, secretary, or other authorized person no later than one business day before the date and time of the bidders' deadline to submit bids.

5. When written bids have been received by Xavier Charter School, by either physical or electronic delivery, they shall be submitted to the Board or its designee, who shall present the lowest responsive bid to the Board for approval or, if the Board's designee is so authorized, approve the bid. The Board or the Board's designee is required to either approve the responsive bid proposing the lowest procurement price, or reject all bids and publish notice for bids, as before.

6. In the event two or more price quotations offered by different licensed public works contractors are the same and represent the lowest responsive bid, the Board or its authorized designee may, in the exercise of its discretion to promote the best interests of Xavier Charter School, accept the one it chooses.

Public Works Procurement, Projects greater than $250,000: When the Board contemplates procuring public works construction valued in excess of $250,000, the following procedures shall apply. The purchase of construction services shall be made pursuant to a competitive sealed bid process. The purchase shall be made from the qualified public works contractor submitting the lowest bid price complying with bidding procedures and meeting the pre-qualifications, if any are required, established by the bid documents. The competitive bidding process may follow either of two alternate procedures described in detail below, either Category A, bidding open to all licensed public works contractors; or Category B, bidding open only to licensed public works contracts who satisfy minimum requirements set by the Board or its designee.

Category A: Competitive bidding procedures shall be open to any licensed public works contractor desiring to bid upon a public works project. For all Category A bids, the Board may consider only the amount bid, the bidder's compliance with administrative requirements of the bidding process, and whether the bidder holds the requisite license. When considering bids meeting these requirements, the Board shall award the bid to the qualified bidder submitting the lowest responsive bid.

1. Xavier Charter School's request for bids for a Category A procurement shall set a date and place for the public opening of bids. Xavier Charter School shall publish two notices soliciting bids in Xavier Charter School's official newspaper. The first notice shall be published at least two weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven days before the date that bids are scheduled to be opened. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be created by the Board or its designee and shall be made available upon request by any interested bidder which also submits payment of a reasonable plan copy fee.

2. The solicitation shall explain that in the event a bidder has an objection to project specifications or bidding procedures, it must submit a written objection in writing which must be received by the Board or its designee at least three business days before the date and time the bids are scheduled to be opened. The Board or its designee shall respond to all objections in writing and shall provide written copies of the objection and the response to the objecting bidder, and deliver copies to all other bidders known to Xavier Charter School at that time. The Board or its designee may adjust the bidding timeframes if necessary.

3. All bids shall be delivered under sealed cover to the clerk of the Board or other designee identified in the bid solicitation documents provided to bidders by Xavier Charter School. On the cover of the sealed bid, the bidder must include a concise statement generally identifying the project for which the bid is submitted.

4. In the event the Board deems it to be in the best interest of Xavier Charter School to require bidders to provide bid security, it may do so in an amount equal to at least five percent of the amount bid. If the Board requires bid security, no bid may be considered unless it includes adequate bid security in one of the following forms designated by the Board:

    A. Cash;
    B. A cashier's check made payable to Xavier Charter School;
    C. A certified check made payable to Xavier Charter School; or
    D. A bidder's bond executed by a qualified surety company, made payable to Xavier Charter School.

5. Once submitted to Xavier Charter School, no bid may be withdrawn after the passing of the date and time set in the notice for opening of the bids. When sealed bids have been received, they shall be opened in public at a designated place and time, thereafter to be compiled and submitted to the Board for award to the lowest responsive bidder, or, if a designee had been authorized to select the lowest bid, for approval of the award.

6. In the event the successful bidder fails to execute the contract, at the sole discretion of the Board, the bidder's security may be forfeited to Xavier Charter School and the proceeds shall be deposited in a designated fund from which the expenses of procuring substitute performance are paid.

7. In the event the successful bidder refuses or fails to execute the contract, Xavier Charter School may award the contract to the qualified bidder which had submitted the next lowest responsive bid. If the Board awards the contract to the next lowest qualified bidder, Xavier Charter School may apply the lowest qualified bidder's security to the difference between the lowest responsive bid and the next lowest responsive bid. The surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used. Xavier Charter School may retain reasonable administrative costs not to exceed 25% of the amount of the bidder's security.

8. In its discretion, the Board may reject all bids presented and decide to re-bid the project. Alternatively, the Board may, after finding it to be a fact, pass a resolution declaring that the project sought to be accomplished by the expenditure can be performed more economically by purchasing goods and services on the open market because the project is not a public works project.

9. If the Board chooses to award a competitively bid contract involving the procurement of public works construction to a bidder other than the apparent low bidder, the Board shall, in open session at a duly noticed Board meeting, declare its reason or reasons on the record and shall communicate such reason or reasons in writing to all bidders that submitted a competing bid.

10. In the event a participating bidder objects to the award of the project to a bidder other than the lowest responsive bidder, such bidder shall, within seven calendar days of the date of the Board's award notice, deliver to the Board clerk or designee its written objection to the Board's award, setting forth the express reason or reasons that the Board's award decision is in error. Upon receipt of such objection, the Board shall immediately stay performance of the project until after the Board addresses the contentions raised by the objecting bidder(s). To address the objection(s), the Board shall review its decision and determine whether to affirm its prior award, to modify the award, or to re-bid the project, setting forth its reason or reasons therefor. The Board's review cannot be delegated. After completion of the review process, the Board may proceed as it deems to be in the public's best interest.

11. If two or more identical bids are received, the Board may select the bidder it prefers.

12. If no bids are received, the Board may complete the project by selecting a licensed public works contractor without further competitive bidding procedures.

Category B: When following this procedure, competitive bids may only be submitted by licensed public works contractors which have satisfied the Board's preliminary supplemental qualifications. The solicitation for bids in Category B procurement consist of two stages:

1. An initial stage determining supplemental pre-qualifications for licensed contractors, either prime or specialty contractors; followed by
2. A second stage during which bids are accepted only from prequalified contractors.

The Category B procedure shall be as follows:

1. Notice of the prequalification stage of the Category B competitive bidding process shall be given in the same manner that notice of competitive bidding is provided for a Category A competitive bid request, by providing a specific date and time by which qualifications statements must be received. The Board may establish prequalification standards premised upon demonstrated technical competence; experience constructing similar facilities; prior experience with Xavier Charter School; available nonfinancial resources, equipment, and personnel as they relate to the subject project; as well as the contractor's overall performance history. Such request shall also include the standards the Board will use when evaluating the applicants' qualifications.

2. During the initial stage of the Category B bidding process, licensed contractors desiring to be prequalified to bid on a project must submit a written response to the Board's request for qualifications.

3. The solicitation shall explain that in the event a bidder has an objection to the prequalification procedures, it must submit a written objection which must be received by the Board or its designee at least three business days before the date and time prequalification statements are due. The Board or its designee shall respond to all objections in writing and shall provide the written response to the objecting contractor, and deliver copies to all other contractors seeking to prequalify that are known to Xavier Charter School at that time. The Board or its designee may adjust the bidding timeframes if necessary.

4. After a review of qualification submittals, Xavier Charter School may select licensed contractors that meet the prequalification standards. If any licensed contractor submits a statement of qualifications but is not selected as a qualified bidder, the Board or its designee shall supply a written statement of the reason or reasons why the contractor failed to meet the Board's prequalification standards.

5. The solicitation shall explain that any licensed contractor that fails the prequalification stage can appeal in writing any such determination to the Board within seven days after transmittal of the prequalification results. After reviewing the objection, if the Board sustains the decision that a contractor fails to meet prequalification standards, it shall

state its reason or reasons in writing to the contractor. The Board's decision may be appealed to the public works contractor's license board no more than 14 days following the Board's decision. Category B prequalification procedures that are appealed shall be stayed during the pendency of the prequalification appeal until the public works contractor's license board completes its review, but in no instance more than 49 days after the appellate decision of the Board regarding prequalification. Any licensed public works contractor affected by a decision on appeal by the public works contractor's license board may, within 28 days of the final decision, seek judicial review as provided by Idaho Code 67-5201, et seq.

6. Following the conclusion of the prequalification administrative procedures, the bidding stage shall proceed by the setting of a time, date, and place for the public opening of bids. In circumstances involving prequalified prime contractors, a notice soliciting bids shall be transmitted to prequalified bidders at least 14 days before the date of opening the bids. In circumstances involving prequalified specialty or subordinate contractors, the notice soliciting bids shall be published in the same manner applicable to Category A bids. The notice shall succinctly describe the project to be constructed. Copies of specifications, bid forms, bidder's instructions, contract documents, and general and special instructions shall be made available upon request and payment of a reasonable plan copy fee by any eligible bidder.

7. Thereafter, the Board shall proceed with its solicitation of and consideration of bids from prequalified public works contractors in accordance with the procedures set forth above regarding submission and consideration of Category A bids set forth above at Category A paragraphs 2 through 12, inclusive.

Procuring Services or Personal Property, Purchases between $100,000 and $250,000

When the Board contemplates an expenditure to purchase or lease personal property or to procure services, other than personal property or services excluded pursuant to section Idaho Code § 67-2803, valued at or in excess of $100,000 but not to exceed $250,000, the procurement procedures of this policy shall apply.

1. The Board or its designee shall solicit bids from no fewer than three vendors by written means, either by electronic or physical delivery. The solicitation shall describe the personal property or services to be purchased or leased in sufficient detail to allow a vendor dealing in such goods or services to understand what Xavier Charter School seeks to procure.
2. The solicitation for bids shall describe the electronic or physical delivery method or methods authorized to submit a bid, the date and time by which a bid proposal must be received by the Board or its designee, and shall provide a reasonable time to respond to the solicitation, provided that, except in the event of an emergency, such time shall not be less than three business days.

3. The solicitation shall explain that a vendor's objections to specifications or bid procedures must be in writing and received by the Board or its designee at least one business day before the date and time upon which bids are scheduled to be received.

4. All timely written bids received by Xavier Charter School, whether submitted electronically or by physical delivery, shall be compiled and submitted to the Board or its designee who shall approve the responsive bid proposing the lowest procurement price, or shall reject all bids and publish notice for bids, as before.

5. In the event the Board determines that it is impractical or impossible to obtain three bids for the proposed procurement, the Board may acquire the property or services in the manner the Board deems to be in Xavier Charter School's best interest from a qualified vendor quoting the lowest price. When fewer than three bids are considered, a description of the Board's efforts to procure at least three bids shall be documented in the Board's official records and such documentation shall be maintained for at least six months following the date of the procurement. In the event two or more bids are the same and are the lowest responsive bids, the Board or its designee may exercise its discretion and select the bid it deems to be in Xavier Charter School's best interest.

Procuring Services or Personal Property, Purchases Greater than $250,000

When the Board contemplates a purchase or lease of personal property or the hiring of services, other than personal property or services excluded pursuant to Idaho Code § 67-2803, valued in excess of $250,000, the following procurement procedures shall apply.

1. The purchase or lease shall be made pursuant to an open competitive sealed bid process with the procurement to be made from the qualified bidder submitting the lowest bid price that complies with bidding procedures and meets the specifications for the goods and/or services sought to be procured.

2. The request for bids shall set a date, time, and place for the opening of bids. Two notices soliciting bids shall be published in the official newspaper of Xavier Charter School. The first notice shall be published at least two weeks before the date for opening bids, with the second notice to be published in the succeeding week at least seven days before the date that bids are scheduled to be opened. The notice shall succinctly describe the personal property and/or services to be procured. Copies of specifications, bid forms, bidder's instructions, contract documents, as well as general and special instructions shall be made available upon request by any interested bidder.

3. The notice shall explain that written objections to specifications or bidding procedures must be received by the Board or its designee at least three business days before the date and time upon which bids are scheduled to be opened.

4. If the Board deems it to be in Xavier Charter School's best interest, it may require all bidders to provide bid security in an amount equal to at least 5% of the amount bid. If so required, a bid shall not be considered unless one acceptable form of security is enclosed

with it, and it is submitted in a form which substantially complies with the form provided by the school. The Board may require that bid security be provided by means of the following:

A. Cash;
B. A cashier's check made payable to Xavier Charter School;
C. A certified check made payable to Xavier Charter School; or
D. A bidder's bond executed by a qualified surety company, made payable to Xavier Charter School.

5. No bid received by Xavier Charter School after the time set in the notice for opening of bids may be withdrawn. When sealed bids have been received, they shall be opened in public at a designated place and time. Thereafter the bids are compiled and submitted to the Board for award or, if a designee had been authorized, for approval of the designee's award.

6. In the event the successful bidder fails to execute the contract, the amount of the bidder's security may be forfeited to Xavier Charter School at the sole discretion of the Board. Thereafter the proceeds may be deposited in a designated fund out of which reasonable expenses incurred in procuring substitute performance are paid.

7. The Board may, on the refusal or failure of the successful bidder to execute the contract, award the contract to the next lowest qualified bidder. If the Board awards the contract to the next lowest qualified bidder, the amount of the lowest qualified bidder's security may be applied by the Board to the difference between the lowest responsive bid and the next lowest responsive bid, and the surplus, if any, shall be returned to the lowest bidder if cash or check is used, or to the surety on the bidder's bond if a bond is used. The Board may retain a reasonable administrative cost not to exceed 25% of the amount of the bidder's security.

8. In its discretion, the Board or its designee may reject all bids presented and re-bid or, after finding it to be a fact; the Board may pass a resolution declaring that the subject goods or services can be procured more economically on the open market.

9. If the Board chooses to award the contract for delivery of personal property or services to a bidder other than the apparent low bidder, the Board shall first declare in open session at a duly noticed public meeting its reason or reasons for the award and shall communicate such reason or reasons in writing to all bidders that responded to Xavier Charter School's solicitation for bids.

10. The solicitation shall explain that if any participating bidder objects to the Board's award to a bidder other than the lowest apparent bidder, such bidder shall, within seven calendar days of the date of transmittal of the notice, object in writing to the award and specifically identify the reason or reasons that the Board's award is in error. Thereafter, the Board shall stay performance of the award until after the Board reviews and addresses the bidder's objections. The Board shall then review its decision and determine whether

to affirm its prior award, modify the award, or choose to re-bid and will identify its reason or reasons therefor. The Board shall not delegate this responsibility. After completion of the review process, the Board may proceed as it deems to be in the public's best interest.

11. If two or more bids are the same and the lowest responsive bids, the Board or its designee may accept the one it deems to be in the public's best interest.

12. In its discretion, when the Board purchases goods, it may forgo the above request for bids procedure and may preauthorize the purchase of goods (but not services) at a public auction.

Requests for Proposals: The Board may utilize a request for proposal process as set forth below as an alternative to the competitive bidding process required by the Procuring Services or Personal Property policy subsection set forth above, when the Board contemplates a procurement of goods or services for which the Board determines one or more of the following is true:

1. The submission of fixed specifications by the Board may prevent the discovery of a more cost-effective solution;
2. The specific need to be satisfied by the procurement is amenable to more than one solution; or
3. Factors other than price will determine the best option for Xavier Charter School to satisfy or solve Xavier Charter School's specific need.

Factors to be Considered: When the Board utilizes the request for proposal process, it may consider the following factors when evaluating the vendor's responses to the request:

1. An innovative solution that is offered;
2. Unique product features;
3. Price;
4. Vendor experience in the market;
5. Financial stability of a vendor;
6. Differences among vendors in their ability to perform contract requirements in a timely or efficient manner;
7. Ability to meet product specifications;
8. Product quality;
9. Product performance records;
10. Past performance by a vendor;
11. Future product maintenance or service requirements; and
12. Product warranties.

<u>Requirements of a Request for Proposals</u>

At a minimum, a request for proposals shall:

1. State the instructions of the process;

2. Identify the scope of work for the goods or services contemplated;
3. Identify the selection criteria;
4. Identify the contract terms; and
5. Identify the scoring methodology applying relative weights to factors considered.

Notification, solicitation, and consideration of objections to an award of a procurement contract pursuant to a request for proposal. The notification, solicitation, and consideration of contests concerning the award of a procurement contract pursuant to a request for proposal shall be in accordance with the same procedures and requirements set forth in the policy subsection pertaining to Procuring Services or Personal Property, subject to the selection criteria established by the Board at the outset of each such procurement. After the procurement recommendation is made to the Board under the Request for Proposal process described above, the documents and records compiled in the scoring process shall be made available for public inspection.

Legal References	**Description**
IC § 33-601	School Property - Real and Personal Property — Acquisition, Use or Disposal of the Same
IC § 54-1903	Unlawful to Engage in Public Works Contracting Without License – Exemptions
IC § 67-2801, et seq.	Purchasing by Political Subdivisions
IC § 74-401 et seq.	Ethics in Government

Other References	**Description**
Idaho State Department of Education	Policies and Procedures Used Template

Cross References	**Description**
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards
7400-P(2)	Miscellaneous Procurement Standards
7400-P(3)	Miscellaneous Procurement Standards
7400-P(4)	Miscellaneous Procurement Standards
7408	Entering into Professional Service Contracts
7409	Acquisition of Real and Personal Property

Policy History:
Adopted on: October 17, 2019
Revised on: September 16, 2021, August 21, 2025
Reviewed on: December 9, 2024

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7407 Public Procurement of Goods and Services

Xavier Charter School shall at all times adhere to the bidding requirements for the procurement of goods and services as set out in State law.

$0 to $100,000	No bidding requirements	I.C. § 67-2803(2)
$100,000 to $250,000	Semi-formal bidding: Issue written requests for bids describing goods or services desired to at least three vendors. Allow three days for written response, unless an emergency exists; One day for objections. Keep records for six months. Accept low bid, or reject all bids.	I.C. § 67-2806(1)
$250,000 and above	Formal bidding: Publish bid notice at least two weeks in advance of bid opening. Make bid specifications available; written objections allowed. May request bid security/bond. Can reject all if able to purchase more economically in the open market.	I.C. § 67-2806(2)

Exemptions to Public Procurement of Goods and Services Bidding

Personal Property	Already competitive bid (piggy-backing)	I.C. § 67-2803(1)
Less than $100,000	Contracts or purchases of goods or services	I.C. § 67-2803(2)
Any Amount	Payments of Wages	I.C. § 67-2803(3)
Any Amount	Personal or professional services performed by an independent contractor. (Refer to info on qualifications in I.C. § 67-2320)	I.C. § 67-2803(4)
Any Amount	Procurement of an interest in real property – lease or purchase	I.C. § 67-2803(5)
Any Amount	Procurement of insurance	I.C. § 67-2803(6)
Any Amount	Costs of Joint Powers participation	I.C. § 67-2803(7)
Any Amount	Procurement of used personal property	I.C. § 67-2803(8)
Any Amount	Procurement from Federal Government General Services Administration (GSA) Schedules or Federal Multiple Award Schedules (MAS)	I.C. § 67-2803(9)
Any Amount	Procurement of personal property or services through contracts entered into by the Division of Purchasing of the Department of Administration of the State of Idaho	I.C. § 67-2803(10)

Any Amount	Procurement of goods for direct resale	I.C. § 67-2803(11)
Any Amount	Procurement of travel and training;	I.C. § 67-2803(12)
Any Amount	Procurement of goods and services from Idaho correctional industries	I.C. § 67-2803(13)
Any Amount	Procurement of repair for heavy equipment	I.C. § 67-2803(14)
Any Amount	Procurement of software maintenance, support and licenses of an existing system or platform that was bid in compliance with state law	I.C. § 67-2803(15)
Any Amount	Procurement of public utilities	I.C. § 67-2803(16)
Any Amount	Procurement of food for use in jails or detention facilities	I.C. § 67-2803(17)
Any Amount	Procurement of used equipment at an auction if authorized by the governing board	I.C. § 67-2803(18)
Any Amount	Emergency Expenditures	I.C. § 67-2808(1)

Legal Reference:	**Description**
IC § 67-2320	Professional Service Contracts with Design Professionals, Construction Managers and Professional Land Surveyors
I.C. § 67-2801 et seq.	Purchasing by Political Subdivisions

Cross References	Description
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards
7400-P(2)	Miscellaneous Procurement Standards
7400-P(3)	Miscellaneous Procurement Standards
7400-P(4)	Miscellaneous Procurement Standards

Policy History:
Adopted on: January 18, 2018
Reviewed on: September 20, 2018; September 16, 2021, December 9, 2024
Revised on: December 16, 2021, August 21, 2025

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7408 Entering into Professional Service Contracts with Design Professionals, Construction Managers, and Professional Land Surveyors—The Request for Qualifications Policy Procedure

Selection of Public Works Professionals to be Based on Qualifications

Notwithstanding any other provision of law to the contrary, it shall be the policy of this state that all public agencies and political subdivisions of the State of Idaho and their agents shall make selections for all professional engineering, architectural, landscape architecture, construction management, and professional land surveying services, by persons and firms licensed pursuant to Idaho law to perform such professional services, on the basis of qualifications and demonstrated competence, and shall negotiate contracts or agreements with the licensed professional(s) selected to provide the requested professional service(s).

No proposal, bid, or qualifications shall be accepted or denied based on environmental, social, and governance (ESG) standards, including screening or scoring bids, in whole or in part, on subjective ethical or sustainability criteria unrelated to the specifications in a solicitation or qualifications of a bidder.

Procedures to Select Public Works Professionals for Contracts Greater than $100,000

In carrying out this policy the Board shall use the following guidelines when securing contracts for engineering, architectural, landscape architecture, construction management, and land surveying services on projects for which the professional service fee is anticipated to exceed the total sum of $100,000, excluding, however, those professional services contracts previously awarded by Xavier Charter School for an associated or phased project, and for which the expenditure is otherwise exempt from the bidding process otherwise required by law. To implement this policy:

1. The Board or its designee will provide a general description of the services being solicited and encourage persons or firms engaged in the services being solicited to submit statements of qualifications and past performance data.

2. The Board or its designee will establish and make available to the public a request for qualifications that includes the criteria and the procedures to be used for measurable scoring, ranking, and selection of qualified persons or firms to perform such services.

3. After receiving responses to a request for qualifications, the Board or its designee shall score and rank the responding persons or firms based on their qualifications and demonstrated competence pursuant to the Board's established criteria and procedures. The list of ranked respondents, including the scoring used to develop the ranking, shall be

made available to the public. Some examples of selection criteria for consideration may include but are not limited to:

A. A description of the firm, including its location and longevity;
B. Its past performance;
C. Its project manager and key staff experience, education, and training;
D. Its experience with similar projects;
E. Its specific approach to projects or assignments;
F. Its proposed schedule, if applicable; and
G. Its quality control procedures.

4. The Board or its designee shall select for negotiation the persons or firms whom the School determines to be the highest-ranked/best qualified.

5. The Board or its designee shall next negotiate with the highest ranked person or firm for a contract or an agreement to perform such services at a price determined by Xavier Charter School to be reasonable and fair to the public after considering the estimated value, the scope, the complexity, schedule, and the nature of the services required.

6. In the event the Board or its designee is unable to negotiate a satisfactory contract or agreement with the highest ranked person or firm, it shall formally terminate such negotiations and undertake negotiations with the next highest ranked person or firm, following the procedure prescribed above.

7. In the event the Board or its designee is unable to negotiate a satisfactory contract or agreement with any of the selected persons or firms, it may recommence negotiations as described in the two items immediately above until a contract or agreement is reached, or may, in its discretion, cancel the procurement.

8. Published Request for Qualifications. When the Board solicits proposals for qualifications for engineering, architectural, landscape architecture, construction management, or land surveying services, for which the professional service fee is anticipated to exceed the total sum of $100,000, it shall publish public notice in the same manner as required for procurement of public works construction projects set forth in Procedure 7405P, which sets forth the procedures required by Section 67-2805(2) of Idaho Code.

9. A List of Qualified Professional. In fulfilling the requirements above, the Board may establish and select from a list of two or more persons or firms selected and preapproved for consideration by the public agency or political subdivision. When creating a preapproved list of qualified professionals, the Board or its designee shall first publish notice as set forth in the item immediately above. When selecting from such list, no notice shall be required.

10. Any list established under this item will be valid for up to five years, unless canceled by the Board prior to the list's expiration where the Board has first determined in open session that cancellation of the list would be in the public's best interest.

Procedures to Select Public Works Professionals for Contracts Less than $100,000

When securing contracts for engineering, architectural, landscape architecture, construction management, or land surveying services on projects for which the professional service fee is anticipated to be less than the total sum of $100,000, the Board may use the guidelines set forth in the above paragraphs, or may establish its own guidelines for selection based on demonstrated competence and qualifications to perform the type of services required, which shall then be followed by negotiation of the fee at a price determined by the Board to be fair and reasonable after considering the estimated value, scope, complexity, schedule, and nature of services required.

Approvals for Phased Projects

When the Board has previously awarded a professional services contract to a person or firm for an associated or phased project, the public agency or political subdivision may, at its discretion and in accordance with all provisions of Section 59-1026 of Idaho Code, negotiate an extended or new professional services contract with that person or firm.

Cross References:	**Description**
7405P	Procuring Public Works, Services, and Personal Property
4130	Public Access to Charter School Website
7400	Miscellaneous Procurement Standards
7400-P(1)	Miscellaneous Procurement Standards
7400-P(2)	Miscellaneous Procurement Standards
7400-P(3)	Miscellaneous Procurement Standards
7400-P(4)	Miscellaneous Procurement Standards
7405	Public Works Contracting and Procurement
7405-P(1)	Public Works Contracting and Procurement

Legal References:	**Description**
I.C. § 67-2320	Professional Service Contracts with Design Professionals, Construction Managers and Professional Land Surveyors
I.C. § 67-2320	Prohibition of Environmental, Social, and Governance Standards in Public Contracts
I.C. § 67-2805	Procurement of Public Works Construction
I.C. § 59-1026	Willful and Knowing Avoidance of Competitive Bidding and Procurement Statutes

Other Reference:	Description
Policies and Procedures	Used Template, Idaho State Department of Education, http://www.sde.idaho.gov/sped/funding/

Policy History:
Adopted on: October 17, 2019
Revised on: May 21, 2020; September 16, 2021; November 16, 2023, August 21, 2025
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7409 Acquisition of Real and Personal Property

Procurement of Public Works, Goods, or Services

Except for the purchase of curricular materials as defined in Idaho Code § 33-117A, all contracts for the construction, repair, or improvement of any real property, or the acquisition, purchase, or repair of any equipment, or other personal property necessary for the operation of Xavier Charter School shall be entered into in accordance with the provisions of procedure 7405P.

Purchase of Real Property

When purchasing real property for Xavier Charter School use, the Board may designate and purchase any real property which it finds is necessary for school purposes or for the operation of the school. After making such determination and to accomplish the purchase of the designated real property, the Board will:

1. Not more than one year prior to any purchase of real property, have such property appraised by an appraiser certified in the state of Idaho. This appraisal shall be entered into the records of the Board and shall be used to establish the value of the real property

2. Determine the size of the site necessary for school purposes. The location of the site shall be consistent with Xavier Charter, Articles and Bylaws.

Cross References:	Policy 7405P	Procuring Public Works, Services, and Personal Property
Legal References:	I.C. § 33-5204	Nonprofit Corporation – Liability - Insurance
	I.C. § 33-601	Real and Personal Property—Acquisition, Use, or Disposal of Same
	I.C. § 33-1103	Definitions—Bonds—Limitation on Amount—Elections to Authorize Issuance

Policy History:
Adopted on: October 17, 2019
Revised on: September 16, 2021
Reviewed on:

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7410 Capital Expenditures and Depreciation

The accounting treatment over capital assets (property, plant, and equipment) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. For fund financial statements, the district has maintained a $500 limit before an item is recorded as a capital expenditure. The limits for the government-wide statements vary and are shown below.

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation based on its capitalization amount. The range of estimated useful lives and capitalization limits by type of asset are as follows:

Description	Life	Capitalization Amount
Aggregate Cost of Library Books	3	$5,000
Automobiles	5	$5,000
Office and Light-weight Equipment	5	$5,000
Heavy Equipment	7	$10,000
Buildings and Improvements	40	$15,000
Infrastructure	50	$50,000

Policy History:
Adopted on: September 2012
Reviewed on: September 20, 2018

Revised on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7420 Personal Reimbursements

While it is strongly recommended that all purchases of goods or services be made within established purchasing procedures, there may be an occasional need for an employee to make a purchase for the benefit of the school from personal funds. In that event, an employee will be reimbursed for a personal purchase under the following criteria:

1. It is clearly demonstrated that the purchase is of benefit to the school.
2. The purchase was made with the prior approval of an authorized administrator.
3. The item purchased was not available from resources within the school.
4. The claim for personal reimbursement is properly accounted for and documented with an invoice/receipt.
5. If the sales tax was paid by the employee, that portion will not be refunded to the employee.

The school business office will be responsible for the development of the procedures and forms to be used in processing claims for personal reimbursements with the approval of the Head of Schools and/or designee.

Policy History:
Adopted on: September 2012
Revised on: September 9, 2015; September 16, 2021
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7430 Travel Allowances and Reimbursement Procedure

Employees will be reimbursed for travel expenses while engaged in official Xavier School business with prior approval from the Head of Schools and/or designee. All travel expenses must be reported on the Xavier Charter School-approved travel voucher forms. For all travel, approval must be granted prior to traveling by the Head of Schools and/or designee. Reimbursements for mileage and food shall be set annually by the IRS business mileage rate and IRS per diem. The Board of Directors will be responsible for the development of procedures and forms to be used in connection with travel expense claims and reimbursements. Xavier Charter School will adhere to the State Travel Policy, which can be found at https://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm

Types of Travel

In Xavier Charter School Expenses: Xavier Charter School employees and Board Members shall be reimbursed for actual and necessary expenses incurred within Xavier Charter School while attending to Xavier Charter School business. Actual mileage driven for pre-approved in-Xavier Charter School travel shall be reimbursed. It is the responsibility of the Board to review travel within Xavier Charter School by the Head of Schools and/or designee or by Board Members.

Meals incurred inside Xavier Charter School shall not be reimbursed, except for banquets attended to represent Xavier Charter School.

Out of Xavier Charter School Travel: Travel outside of Xavier Charter School must be pre-approved. Board Members shall obtain Board approval prior to incurring out of Xavier Charter School expenses, and employees shall obtain prior approval from their supervisor and the Head of Schools and/or designee.

Actual monies spent for food while on out of Xavier Charter School trips requiring an overnight stay shall be reimbursed.

Xavier Charter School employees and Board Members shall be reimbursed for actual and necessary expenditures incurred outside Xavier Charter School.

Documentation of Expenses

Expenses not in compliance with this policy shall not be reimbursed or paid by the Board.

Prior to reimbursement of actual and necessary expenses, Xavier Charter School employee or Board Member must submit a detailed receipt indicating the date, purpose, and nature of the expense for each claim item and any appropriate travel expense or voucher form. Expenses requiring prior approval must also include a copy of the written prior approval. Employees shall

submit their receipts, travel expense forms, and voucher forms to the Head of Schools and/or designee. The Head of Schools and/or designee and Board Members shall 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 Xavier Charter School's record of the claim.

The Board directs the Head of Schools and/or designee to promulgate procedures specifying which expenses shall be reimbursable for travel of different distances and durations.

Travel Costs Under Federal Award

General: Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, or on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies.

Lodging and subsistence: Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by Xavier Charter School in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, Xavier Charter School will maintain documentation justifying the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and 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. Are temporary, lasting only during the travel period.

Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency.

Commercial air travel: Airfare costs in excess of the basic, least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such 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.

Legal Reference:	**Description**
2 CFR § 475	Travel Costs

Other References	**Description**
ISBA Policy Services	https://www.idsba.org/member-services/policy/

Cross References	**Description**
1420	Director Expenses

Policy History:
Adopted on: September 2012
Revised on: December 9, 2015; April 13, 2016; January 17, 2019; September 16, 2021, July 16, 2026
Reviewed on: September 20, 2018

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7450 Federal Cash Management Policy

All responsible Xavier Charter School employees shall comply with applicable methods and procedures for payment that minimize the time elapsing between the school's receipt of federal funds and their disbursement by Xavier Charter School, as required by in accordance with the Cash Management Improvement Act of 1990. Generally, Xavier Charter School receives payment of federal funds from the State Department of Education on a reimbursement basis.

According to guidance from the U.S. Department of Education (USDE), when calculating the interest earned on USDE grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by Xavier Charter School.

Payment Methods

Reimbursements: Xavier Charter School will initially charge federal grant expenditures to nonfederal funds.

Xavier Charter School's Grant Accountant or Business Manager shall prepare reimbursement reports for actual expenditures incurred under the federal grants monthly. All reimbursements are based on actual disbursements, not on obligations. Reimbursement requests shall be submitted by the Head of Schools and/or designee to the State Department of Education.

The Head of Schools and/or designee shall promulgate a procedure specifying any further requirements.

Consistent with State and federal requirements, Xavier Charter School shall maintain source documentation supporting the federal expenditures; such as invoices, time sheets, and payroll stubs; and will make such documentation available for the State Department of Education to review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent Xavier Charter School receives advance payments of federal grant funds; Xavier Charter School shall strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, Xavier Charter School shall attempt to expend all drawdowns of federal funds within 72 hours of receipt.

Xavier Charter School shall hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. Xavier Charter School shall begin to calculate interest earned on cash balances once funds are deposited into Xavier Charter School's account.

Interest shall be calculated quarterly. Total federal grant cash balances shall be calculated on cash balances per grant and applying Xavier Charter School's **actual** interest rate. Within 30 days of the end of the quarter, Xavier Charter School shall remit interest earned. Xavier Charter School may retain up to $500 of interest earned per year.

The Head of Schools and/or designee shall promulgate a procedure specifying the process for remitting interest.

Legal Reference:	2 CFR § 200.305	Payment
	31 CFR § 205	Rules and Procedures for Efficient Federal-State Funds Transfers
	31 USC § 6503	Intergovernmental financing (Cash Management Improvement Act of 1990)

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019; September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7450P1 Timely Obligation of Funds

When Obligations are Made

Obligations are orders placed for property and services, contracts, and sub-awards made, and similar transactions during a given period that require payment by Xavier Charter School during the same or a future period.

Funds received under a federal grant shall be considered to be obligated according to the standards provided in 34 CFR § 75.707 or 34 CFR § 76.707, as applicable. The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	**The obligation is made:**
Acquisition of property	On the date on which Xavier Charter School makes a binding written commitment to acquire the property
Personal services by an employee of Xavier Charter School	When the services are performed
Personal services by a contractor who is not an employee of Xavier Charter School	On the date which Xavier Charter School makes a binding written commitment to obtain the services
Public utility services	When Xavier Charter School receives the services
Travel	When the travel is taken
Rental of property	When Xavier Charter School uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles	On the first day of the project period

Period of Performance of Federal Funds

All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Adjustment Notice (GAN). Further, certain grants have specific requirements for carryover funds that must be adhered to.

State-Administered Grants: As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While Xavier Charter School will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the "Tydings Amendment" is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017.

Direct Grants: In general, the period of availability for federal funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, Xavier Charter School must liquidate all obligations incurred under the award not later than 120 days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. Consequently, Xavier Charter School shall closely monitor grant spending throughout the grant cycle.

Xavier Charter School shall submit all financial, performance, and other reports required by the terms and conditions of the federal award before the end of this 120-day period. Any such reports required to be submitted to a pass-through entity shall be provided within 90 days of the end of the funding period unless an extension is authorized.

Carryover

State-Administered Grants: As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to "carry over" any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. Accordingly, Xavier Charter School may have multiple years of grant funds available under the same program at the same time.

Any carryover in individual federal programs is determined in an annual audit performed each year according to GAAP and State statutes. After carryover amounts are determined, they are

reported and administered according to specific federal award requirements as outlined in the individual program applications.

Policy History:
Adopted on: January 17, 2019
Revised on: April 15, 2021
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7450P2 Federal Program Income

Definition

Program income means gross income earned by a federal grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance.

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principle and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. Proceeds from the sale of real property, equipment, or supplies are not program income.

Use of Program Income

The default method for the use of program income for Xavier Charter School is the deduction method. Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless Xavier Charter School is otherwise directed by the federal awarding agency or pass-through entity. Xavier Charter School may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award.

While the deduction method is the default method, Xavier Charter School shall always refer to the GAN (Grant Adjustment Notice) prior to determining the appropriate use of program income.

It is the policy of Xavier Charter School that no program income will be generated in federal programs. If program income is generated, the Business Manager shall account for it in accordance with Xavier Charter School's normal accounting procedures, utilizing the special revenue accounting codes of IFARMS, and track as program income attributable to a specific federal program.

Policy History:
Adopted on: January 17, 2019
Revised on: May 16, 2019
Reviewed on: September 16, 2021

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7455 Federal Debarment and Suspension

For all Xavier Charter School programs receiving federal funds, Xavier Charter School shall comply with all applicable federal regulations that restrict or prohibit transactions using federal funds with all persons or entities that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. This shall include verifying that no awards, subawards, or contracts using federal funds are awarded to parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in the Federal assistance programs or activities.

This limitation is directed by Executive Order 12549 which provides that "a person who is debarred or suspended shall be excluded from federal financial and nonfinancial assistance and benefits under federal programs and activities." Thus, Xavier Charter School shall refrain from entering into any transaction with a person or entity which has been suspended or debarred by the U.S. Department of Education, or other federal agency from which Xavier Charter School has received federal funds.

Covered Federal Non-Procurement Transactions

Federal funds received by Xavier Charter School that are covered by this policy include, but are not necessarily limited to funds received from the following transactions:

1. Grants;
2. Cooperative agreements;
3. Scholarships;
4. Fellowships;
5. Contracts of assistance;
6. Loans;
7. Loan guarantees;
8. Subsidies;
9. Insurances;
10. Payments for specified uses; and
11. Donation agreements.

Xavier Charter School's Covered Transactions with Third Parties

This policy applies to circumstances where Xavier Charter School enters into a procurement contract with a third party for goods and/or services, and intends to use covered federal funds to partially or fully purchase such goods and/or services, as more specifically described below:

A contract for goods or services is a "covered transaction" if any of the following applies:

1. The contract is awarded to Xavier Charter School pursuant to a nonprocurement transaction listed above and the amount of the contract is expected to equal or exceed $30,000; or
2. The contract requires the consent of an official of a federal agency. In that case, the contract, regardless of the amount, is always considered a covered transaction, and it does not matter who awarded it. For example, it could be a subcontract awarded by a contractor at a tier below the school's nonprocurement transaction; or

3. The contract is for federally-required audit services.

In addition, a subcontract is also a covered transaction if:

1. It is awarded by a participant in a procurement transaction under a nonprocurement transaction of a federal agency that extends the coverage of Item 1 above, under "Xavier Charter School's Covered Transactions with Third Parties"; and

2. The value of the subcontract is expected to equal or exceed $30,000.

Xavier Charter School Responsibilities before Entering Into Covered Transactions - Prohibition

Prior to entering into a "covered transaction" with a third party, Xavier Charter School shall verify the person or entity with whom it intends to do business is not excluded or disqualified by performing any one of the following:

1. Checking the Excluded Parties List System (EPLS);*
2. Collecting a certification from that person; or
3. Adding a clause or condition to the covered transaction with that person.

** The General Services Administration maintains the EPLS and makes it available to requesting parties. When a federal agency takes an action to exclude a person under the nonprocurement or procurement debarment and suspension system, the agency enters the information about the excluded person into the EPLS. The EPLS may be accessed online at: http://epls.arnet.gov or http://www.epls.gov. If Xavier Charter School has a question about any person or entity on the EPLS, it should contact the point of contact for the federal agency that placed the person's name into the EPLS. The agency's point of contact is identified in the EPLS.*

In the event the third party is on the EPLS, Xavier Charter School shall not enter into the contemplated transaction unless and until the federal agency responsible for providing Xavier Charter School with the federal funds grants a written exception.

Legal Reference:	2 CFR § 200.213	Suspension and debarment
	2 CFR § 180	Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement)
	13 CFR § 400.109	Government-wide Debarment and Suspension
	31 USC § 6503	Intergovernmental financing (Cash Management Improvement Act of 1990)

Policy History:
Adopted on: March 19, 2020
Revised on: April 15, 2021; September 16, 2021, July 16, 2026

Xavier Charter School

FINANCIAL MANAGEMENT

Policy: 7460 Use of Public Funds – Prohibition on Contracting with Abortion Providers

For all Xavier Charter School programs receiving federal funds, the district shall comply with all applicable State regulations that restrict or prohibit transactions going to abortion providers or their affiliates. Public funds, with exceptions outlined below, are ineligible for participation in district counseling referrals, programs, or activities.

Contracts with Abortion Providers or Their Affiliates Prohibited

Xavier Charter School shall not enter into any contract or commercial transaction with any health care provider or facility under the terms of such health care provider or health care facility agrees to provide, perform, or induced abortion, except when the life of the mother is endangered outlined in 18-1704.

This policy does not apply to contracts or commercial transactions:

1. That are subject to federal law related to Medicaid;
2. With hospitals as defined in I.C. 39-1301;
3. With medical facilities that provides for care of two or more individuals for 24 or more consecutive hours; or
4. Medical facilities staffed to provide professional nursing care on a 24 hour basis.

Legal Reference: I.C. § 18-8701, *et seq.* No Public Funds for Abortion Act
I.C. § 39-1301 Definitions

Policy History:
Adopted on: October 21, 2021
Revised on:
Reviewed on: