

**SCHOOL DISTRICT 50, COUNTY OF GLACIER
EAST GLACIER PARK GRADE SCHOOL**

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**7000 SERIES
FINANCIAL MANAGEMENT
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**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7000

Goals

Because educational programs are dependent on adequate funding and the proper management of those funds, District goals can best be attained through efficient fiscal management. As trustee of local, 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 intended purposes.

Because of resource limitations, fiscal concerns often overshadow the educational program. Recognizing this, the District must take specific action to ensure that education remains primary. This concept shall be incorporated into Board operations and into all aspects of District management and operation.

The Board seeks to achieve the following goals in the District's fiscal management:

1. Engage in advance planning, with staff and community involvement, to develop budgets
2. Which will achieve the greatest educational returns in relation to dollars expended.
3. Establish levels of funding which shall provide superior education for District students.
4. Provide timely and appropriate information to staff who have fiscal responsibilities.
5. Establish efficient procedures in all areas of fiscal management.

Legal Reference: Title 20, Chapter 9, MCA Finance

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7008

Nonresident Student Attendance Agreement (Tuition/Transportation Costs)

Whenever a nonresident student is to be enrolled in the District, either by choice or by placement, an attendance agreement must be filed with the Board. Terms of the agreement must include tuition rate, if any, the party responsible for paying tuition and the schedule of payment, transportation charges, if any, and the party responsible for paying transportation costs.

Tuition rates shall be determined annually, consistent with Montana law and approved by the Board.

Cross Reference: 3141 Discretionary Nonresident Student Attendance Policy

Legal Reference:	§ 20-5-314, MCA	Reciprocal attendance agreement with adjoining state or province
	§ 20-5-320, MCA	Attendance with discretionary approval
	§ 20-5-321, MCA	Attendance with mandatory approval – tuition and transportation
	§ 20-5-322, MCA	Residency determination – notification – appeal for attendance agreement
	§ 20-5-323, MCA	Tuition and transportation rates
	10.10.301, ARM	Calculating Tuition Rates

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7110

Budget and Program Planning

The annual budget is evidence of the Board's commitment to the objectives of the instruction programs. The budget supports immediate and long-range goals and established priorities within all areas – instructional, noninstructional, and administrative programs.

Before presentation of a proposed budget for adoption, the Superintendent and business manager/district clerk will prepare, for the Board's consideration, recommendations (with supporting documentation) designed to meet the needs of students, within the limits of anticipated revenues.

Program planning and budget development may provide for staff participation and the sharing of information with patrons before any action by the Board.

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7121

Budget Adjustments

When any budgeted fund line item is in excess of the amount required, the Board may transfer any of the excess appropriation to another line item(s) within the same fund.

The Board authorizes the administration to transfer line items within the same budgeted fund to adjust line item overdrafts or to meet special line item needs. Line item budget transfers to adjust line item overdrafts are at the discretion of the administrators.

Total budget expenditures for each fund as adopted in the final budget shall constitute the appropriations of the District for the ensuing fiscal year. The Board will be limited in the incurring of expenditures to the total of such appropriations.

With timely notice of a public meeting, trustees, by majority vote of those present, may declare by resolution that a budget amendment (in addition to the final budget) is necessary. Budget amendments are authorized for specified reasons by § 20-9-161, MCA. The resolution must state the facts constituting the need for the budget amendment, the funds affected by the budget amendment, the anticipated source of financing, the estimated amount of money required to finance the budget amendment, and the time and place the trustees will meet for the purpose of considering and adopting the budget amendment for the current school fiscal year.

The meeting to adopt a budget amendment will be open and will provide opportunity for any taxpayer to appear and be heard. Budget procedures will be consistent with statutory requirements.

When applicable, the District will apply for state financial aid to supplement the amount to be collected from local taxes.

Legal Reference:	§ 20-9-133, MCA	Adoption and expenditure limitations of final budget
	§ 20-9-161, MCA	Definition of budget amendment for budgeting purposes
	§ 20-9-162, MCA	Authorization for budget amendment adoption
	§ 20-9-163, MCA	Resolution for budget amendment – petition to superintendent of public instruction
	§ 20-9-164, MCA	Notice of budget amendment resolution
	§ 20-9-165, MCA	Budget amendment limitation, preparation, and adoption procedures
	§ 20-9-166, MCA	State financial aid for budget amendments
	§ 20-9-208, MCA	Transfers among appropriation items of fund – transfers from fund to fund

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7210

Revenues

The District will seek and utilize all available sources of revenue for financing its educational programs, including revenues from non-tax, local, state, and federal sources. The District will properly credit all revenues received to appropriate funds and accounts as specified by federal and state statutes and accounting and reporting regulations for Montana school districts.

The District will collect and deposit all direct receipts of revenues as necessary but at least once monthly. The District will make an effort to collect all revenues due from all sources, including but not limited to rental fees, bus fees, fines, tuition fees, other fees and charges. Uncollectible checks may be turned over to the county attorney for collection.

Legal Reference:	Title 20, Chapter 9, MCA	Finance
	Title 10, Chapter 10, ARM	Special Accounting Practices

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7215

Obligations and Loans

The District may, without a vote of the electors of the District, secure loans from or issue and sell to the board of investments or a bank, building and loan association, savings and loan association, or credit union that is a regulated lender under Montana law, obligations for the purpose of financing all or a portion of:

- A. the costs of vehicles and equipment and construction of buildings used primarily for the storage and maintenance of vehicles and equipment;
- B. the costs associated with renovating, rehabilitating, and remodeling facilities, including but not limited to roof repairs, heating, plumbing, electrical systems, and cost-saving measures as defined in Montana law;
- C. the costs of nonpermanent modular classrooms necessary for student instruction when existing buildings of the district are determined to be inadequate by the trustees;
- D. any other expenditure that the district is otherwise authorized to make including the payment of settlements of legal claims and judgments; and
- E. the costs associated with the issuance and sale of the obligations.

Before seeking to secure a loan or issue and sell obligations to a regulated lender, the District shall first offer the board of investments a written notice of the board's right of first refusal. If the board of investments accepts the offer to issue a loan or purchase obligations, the board shall provide a written response to the trustees by the later of:

- A. 120 days following delivery of the trustees' offer to the board; or
- B. the day after the next meeting of the board of investments.

If the trustees have not received a written acceptance by the deadline the District may seek to secure a loan or issue and sell an obligation to a regulated lender as outlined in this policy and Montana law.

The District may access its major maintenance aid account for school facility projects, including the payment of principal and interest on obligations issued in accordance with this policy and Montana law for school facility projects,

Legal Reference: Section 20-9-471, MCA - Issuance of obligations
 Section 20-9-525, MCA - School major maintenance aid account

Policy History:

Adopted on: January 20, 2020

Reviewed on:

Revised on:

**School District 50, County of Glacier
East Glacier Park Grade School**

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FINANCIAL MANAGEMENT

7220

Use of Federal Title I Funds

The School District will ensure that federal Title I funds, are used only to supplement, and not supplant, state and local funds that would, in the absence of federal funds, be spent on Title I programs or services supported by federal funds.

Title I funds will not take the place of funds supporting education services that are to be provided to all students. The School District uses Title I funds only to supplement funds that would, in the absence of Title I funds, be made available from state and local non-Federal sources for the education of children participating in Title I programs.

Cross Reference: 2160 Title I Family Engagement

Legal Reference: Elementary and Secondary Education Act, Section 1118(b)(1)

Policy History:

Adopted on: January 24, 2022

Reviewed on:

Revised on:

**School District 50, County of Glacier
East Glacier Park Grade School**

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FINANCIAL MANAGEMENT

7220P

Use of Federal Title I Funds Methodology

In accordance with the Every Student Succeeds Act (ESSA), the East Glacier Park Grade School (School District #50) has adopted this procedure to ensure that Title I-A federal funds are supplementing District resources and not supplanting District resources. The procedure documents that the School District's neutrally determined distribution of state and local funds to each school within the boundaries of the School District is in compliance with federal law.

The East Glacier Park Grade School (School District #50) is a district with a single school and is exempt from the methodology requirement.

Cross Reference: 7220 Use of Federal Title I Funds

Legal Reference: Elementary and Secondary Education Act, Section 1118(b)(1)

Policy History:

Adopted on: January 24, 2022

Reviewed on:

Revised on:

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

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Crowdfunding Proposals

All crowd funding requests and receivables are governed and supervised by board policy. Crowd funding endeavors are generally viewed as beneficial when coordinated with district goals, initiatives, and existing plans. Proposals, products, and resources generated through crowd funding must receive prior approval from the Superintendent or designee. Approvals for proposals or gifted resources may be denied based upon but not limited to: technology, curricular, and/or activities incompatibility; long term sustainability concerns regarding materials, service, and/or staffing; conflicts with district initiatives, state or federal law.

If a proposal is successfully funded:

- The author(s) shall immediately notify the Principal.
- A check should be requested to be mailed to the school in the name of the school, not to an individual person.
- All gifts, grants, bequests and contributions must be officially accepted in accordance Policy 7260 (Endowments, Gifts, and Investments).
- All non-monetary items (supplies, equipment, etc.) obtained are the property of the East Glacier Park Grade School, School District 50 and all inventory procedures apply, and, if applicable, will remain in the school where the author(s) was (were) located at time of the grant award.
- All monetary donations should be recorded by the Business Manager/Clerk in the Schools Funds accounting system at each school.

A file is to be maintained at the school for any crowd funding request. This file should include: the principal's/administrator's fundraising approval form, the written detail of the projects as well as what is posted on the platform website, any photos or images posted with the project and a copy of all agreements and permission forms.

Only District related/approved groups are permitted to operate under this policy and that non-District groups may not use the District's name, network or infrastructure to conduct online fundraising.

As public employees, staff members are subject to Montana public employees ethics laws. Staff members may not solicit or accept material, cash, or equipment intended for personal use from individuals or through a crowd source effort that could be considered a gift of substantial value or that otherwise violates the ethics statutes.

Cross Reference: Policy 7260 Endowments, Gifts, and Investments

Legal Reference: §20-6-601, MCA Power to accept gifts
§20-6-604, MCA Sale of property when resolution passed after
hearing – appeal procedure
§2-2-102(3), MCA Definitions
§2-2-104, MCA Rules of conduct for public officers, legislators,
and public employees

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

FINANCIAL MANAGEMENT

7231

Federal Impact Funds

It is the intent of the District that all American Indian children of school age have equal access to all programs, services, and activities offered in the District.

It is also the intent of the District to fully comply with the requirements of Title VII of the Elementary and Secondary Education Act (ESEA) and regulations relating thereto. To that end, the District shall:

1. Provide tribal officials and parents of Indian children with relevant applications, evaluations, program plans and information related to the District's education program and activities sufficient advance notice for an opportunity to comment on the participation of Indian children on an equal basis in all programs and activities offered by the District;
2. Annually assess the extent to which Indian students are participating on an equal basis in the educational programs and activities of the District;
3. If and when necessary, modify its educational programs to ensure that Indian children participate on an equal basis with non-Indian children served by the District;
4. Respond at least annually in writing to comments and recommendations made by tribes or parents of Indian children, and disseminate the responses to the tribe and parents of Indian children prior to the submission of the IPP's.
5. Provide an opportunity for tribes and parents of Indian children to provide their views on the District's educational program and activities, including recommendations on the needs of their children and how the District may help those children realize their benefits of the District's education programs and activities.
6. Provide a copy of the IPP's annually to the affected tribe or tribes.

Assessments

Tribal officials and parents of Indian children are encouraged to assess the effectiveness of their input regarding the participation of Indian children in the District's educational programs and activities and the development and implementation of the District's Indian policies and procedures and share the results of such assessment with the District.

Legal Reference: 20 U.S.C.S. 7701, et seq. The Impact Aid Program Statute (Title VIII of the Elementary and Secondary Education Act of 1965)
Title VII of the ESEA as amended January 31, 2017
34 CFR 222.94 What provisions must be included in a local educational agency's Indian policies and procedures?

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 25, 2021

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

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Federal Impact Funds

The Board adopts the following procedures as required by Title VII of the Elementary and Secondary Education Act (ESEA):

1. The Superintendent and/or his/her designee will disseminate information and seek timely input regarding the following programs on its educational program (including but, not limited to): Title I, Part A, Title I, Part C, Title I, Part D, Title II, Part A, Title III, Part A, Title IV, Part A, Title IV, Part B, Title V, Part B subpart 2, Title VI, Part A, subpart 1, Title VII- Impact Aid programs, Johnson O'Malley programming.

The completed applications, evaluations, and program planning will be made available to parents of Indian children, Tribal officials, and the Indian Education Committee and a summary will be prepared and disseminated two days in advance of public meetings held in the Office and one month before School Board Meetings to afford all interested parties the opportunity to review the documents with sufficient time to provide thoughtful input at the meetings. These meetings will be publicly advertised by the School's website, Remind App and Facebook page to allow all interested parties to attend.

Parents of Indian children, tribal officials, the Indian Education Committee and any other interested person can review assessment data to help develop or modify educational programs and services allowing for the participation of Indian students on an equal basis in the district.

Minutes from the Indian Education meetings will be posted on the District's website for all patrons and Tribal officials to review. This will allow for ongoing dissemination of information.

2. The East Glacier Park Grade School, School District 50 will take the following measures to annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities.
 - A. The District will monitor Indian student participation in all academic and co-curricular activities.
 - B. School district officials will review school data to assess the extent of Indian children's participation in the District's education programs on an equal basis.
 - C. The District will share its assessment of district funding, Indian student participation, related academic achievements and other related data will be shared with the parents of Indian children and tribal officials by (mail, email, posting at tribal offices, etc.).
 - D. Parents of Indian children, tribal officials and other interested parties may express their views on participation through direct communication with the school district, at any school board meeting or to the Indian Education Committee (Parent Advisory Committee).
 - E. Copies of annual reports will be provided to tribal officials.

3. During the organization meeting of the Indian Education Committee (Parent Advisory Committee), the Indian Policies and Procedures (Policies 7231-7231P) will be reviewed and revised if necessary. Once this has happened, the document will be forwarded to the East Glacier Park Grade School Board as well as the tribal officials and parents of Indian children for review and consideration. If necessary, the Indian Education Committee (Parent Advisory Committee) may suggest revisions at other times of the year as appropriate. Any updates will be sent to parents of Indian children and tribal officials with two weeks notice before adoption by the East Glacier Park Grade School Board.
4. The East Glacier Park Grade School, School District 50 will respond at least annually in writing to comments and recommendations made by tribes or parents of Indian children, and disseminate the responses to the tribe and parents of Indian children prior to the submission of the IPP's by the District.
5. The Indian Education Committee (parent Advisory Committee) of the District will meet three times per year, for the purpose of addressing comments and concerns of parents of Indian children regarding the District's educational programs and activities. The meeting agendas are posted and all meetings are open to the public allowing for tribal officials as well as parents of Indian children the opportunity to submit comments and recommendations for consideration.

A school board representative is a non-voting member of the Indian Education Committee (Parent Advisory Committee). This representation allows for the discussion of the needs of the students and ideas to be brought forward to both the Indian Education Committee (Parent Advisory Committee) as well as the School Board.

At annual board meetings held in October, March and June, members of the Indian community will be afforded the opportunity to provide comments and suggestions regarding programming for Indian students.

6. The District will annually provide a current copy of Policies 7231 and 72131P to the Blackfeet tribe by email.

Legal Reference: 20 U.S.C.S. 7701, et seq. The Impact Aid Program Statute (Title VIII of the Elementary and Secondary Education Act of 1965)
34 CFR 222.94 What provisions must be included in a local educational agency's Indian policies and procedures?

Procedure History:

Promulgated on: January 16, 1996

Reviewed on:

Revised on: January 25, 2021

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

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Federal Impact Funds
Indian Policies and Procedures

The East Glacier Park Grade School faces the challenge of providing a quality education to all children while operating with less local revenue because of the presence of lands that are exempt from local property taxes. The Impact Aid Law (Title VIII of the Elementary and Secondary Education Act of 1965) provides assistance to school districts such as East Glacier Park School District #50 that do not benefit from local tax revenues due to the presence of non-taxable Indian trust lands or other tax exempt lands in the school district. As a recipient of Impact Aid funds, the School District has developed the following Indian Policies and Procedures. The Indian Policies and Procedures are designed to improve communication and cooperation between the East Glacier Park Grade School and the Indian community.

The East Glacier Park Grade School, School District #50, is a K-8 public school. It is the intent of the East Glacier School District #50 that all Indian children of school age have equal access to all programs, services and activities offered within the school district. No teacher or program director is to exclude or limit participation in any district activity on the basis of race. To this end, the East Glacier School District will consult with local tribal officials and parents of Indian children in the planning and development of Indian Policies and Procedures (IPPs), general education programs, and activities. The School District will give Tribes and parents sufficient notice of opportunities to provide input. The School District will assess and review all programs, policies and procedures annually, addressing all feedback from tribes and parents. Revisions will be made within 90 days of the determination that requirements are not being adequately met. Finally, the School District will distribute documents and/or summaries as appropriate to parents and tribes.

The East Glacier Park Grade School will implement Article X, section 1 (2), of the Montana Constitution that states, "The Policy of this state is to recognize the distinct and unique cultural heritage of American Indians and to be committed in its educational goals to the preservation of their cultural heritage." The legislative intent for this implementation is contained in the Montana Code Annotated, 20-1-Part 5.

Attestations

The East Glacier School District #50 attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2019 Impact Aid application.

The East Glacier School District #50 attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2019 Impact Aid application.

**TRIBE’S PREFERRED METHOD OF COMMUNICATION:
Phone, Mail, and Presentations at Tribal Business Council Meetings**

The following Indian policies and procedures become effective upon school board approval.

POLICY 1: SUFFICIENT NOTICE

The LEA will disseminate relevant applications, evaluations, program plans and information related to the LEA’s education program and activities with sufficient advance notice to allow tribes and parents of Indian children the opportunity to review and make recommendations.

[34CFR222.94(a)(1)]

Procedure 1:

1.1 The school district will disseminate the Impact Aid application, curriculum plans, and the equal participation evaluation to tribal officials and a summary to the parents of Indian children with instructions on how to obtain full copies of the documents.

1.2 The aforementioned documentation will be disseminated via mail/email, handouts sent home with children, and in the district office.

1.3 The aforementioned documents will be sent out as soon as possible, but at a minimum of 72 hours in advance of any meeting to discuss them. Documents circulated for review will be sent out 30 days prior to review deadline. The Impact Aid application, the equal participation evaluation and curriculum plans are discussed at the East Glacier Park Grade School Board of Trustee regular meetings, which are open to the public and tribal officials. Any public meetings called by the East Glacier Park Grade School District #50 for the purposes set forth in these IPPs shall be publicly noticed at least 72 hours in advance. All meetings called for any purpose addressed by the IPPs must meet the minimum requirements of the ‘Open Meeting’ statutes, of the State of Montana. (See statute 20-3-322, MCA)

POLICY 2: CONSULTATION

The East Glacier School District #50 will provide an opportunity for tribes and parents of Indian children to provide their views on the District’s educational program and activities, including recommendations on the needs of their children and on how the District may help those children realize the benefits of the educational programs and activities. [34CFR222 .94(a)(2)] The Blackfeet Tribe, parents of Indian children claimed under section 7003 (a), and parents of other children served by the East Glacier Park Grade School are afforded an opportunity to present their views with respect to the application, including the opportunity to make recommendations concerning the needs of their children and the ways by which they can assist their children in realizing the benefits to be derived from the educational programs assisted under P.L. 103-382, Title VIII, Impact Aid.

- (i) Notify tribes and the parents of Indian children of the opportunity to submit comments and recommendations, considering the tribe’s preference for method of communication, and
- (ii) Modify the method of and time for soliciting Indian views, if necessary, to ensure the maximum participation of tribes and parents of Indian children.

Procedure 2:

2.1 The Indian Education Committee (IEC) meets for the purposes of soliciting input from the tribe and parents of Indian children on the content of the educational program and activities. The IEC reports monthly at every school board meeting. Parents and tribal officials may also contact the IEC directly at any time.

2.2 At any regular School Board meeting the Blackfeet Tribal Council representative, community members and parents may place an item on the agenda at least six days prior to the 4th Monday of each month, which is the scheduled regular meetings.

2.3 The East Glacier Park School District school board has open comment periods at every school board meeting where individuals may provide comments, concerns or recommendations. The Board of Trustees discusses the participation of all children on an equal basis at Board meetings and work sessions. The Administrator, in written and/or oral reports, reports on student activities. Community input on Impact Aid concerns is a standard agenda item each month, and parents attend meetings to discuss school activities and concerns of their children.

2.4 The tribe will be notified by mail or email and parents of Indian children will be notified of any and all meetings at which they can provide input on the content of the educational program and activities through notices sent home to parents, posted on the school website, the post office and school bulletin boards at least 72 hours in advance of any meeting related to the educational program.

2.5 East Glacier Park Grade School holds a special budget meeting in August of each year at which time parents of Indian children and the tribe may provide input into the use of Impact Aid Funds for the general operation and maintenance of School District #50. This meeting is noticed in local papers at least five days before the meeting.

2.6 Every five (5) years, a comprehensive five-year plan will be developed, and all parties mentioned above will have input.

2.7 Parents and tribal officials may contact the school district directly to express concerns or to provide input on the content of the educational program and activities.

2.8 To the extent possible, the school district will consider the tribe's preferred method of communication in all contact related to these IPPs and the consultation process.

2.9 If consultation meetings have a low participation rate, the school district will work with the tribe and the parents of Indian children to determine how to modify the consultation process in a way that improves participation.

POLICY 3: ASSESSMENT

The East Glacier School District #50 will annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities. [34CFR222.94(a)(3)]

- (i) Share relevant information related to Indian children's participation in the LEA's education program and activities with tribes and parents of Indian children; and

- (ii) Allow tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.

Procedure 3:

3.1 The school district will mathematically calculate the rate of Indian children's participation with non Indian children for the entire academic program and co-curricular activities. The administrator of the East Glacier Park Grade School, in conjunction with the Board of Trustees, will review school data and comments from the tribal officials and parents to assess the extent of Indian student participation in the education program on an equal basis with all other children educated by the district. If the Indian students participation is lower than the overall number of Indian students in school, the parents of Indian children, the Blackfeet Tribe, and the East Glacier Park Grade School administrator shall work together to determine why the situation exists and determine what steps should be taken to ensure all Indian students are able and encouraged to participate on an equal basis.

3.2 The school district will present the complete evaluation to the tribe at Tribal Business Council Meetings and by mail, and a summary of the evaluation will be sent to the parents through notices sent home with students, with information on how the parents may obtain a fully copy of the documents.

3.3 The Indian Education Committee (IEC) meets monthly for the purposes of soliciting input from the tribe and parents of Indian children on equal participation. The IEC will hold a meeting at least annually specifically to discuss the assessment on equal participation. Parents and the Tribal Office may also contact the IEC directly at any time.

3.4 The East Glacier School District #50 school board has open comment periods at every school board meeting where individuals may provide comments, concerns or recommendations. Parents and tribal officials may also contact the school district directly to provide input on equal participation.

3.5 The equal participation evaluation will be sent out as soon as possible, but at a minimum of 72 hours in advance of any meeting to discuss them.

POLICY 4: UPDATING INDIAN POLICIES AND PROCEDURES

The East Glacier School District #50 will modify the IPPs if necessary, based upon the results of any assessment or input described in this document. [34CRF222.94(a)(4)]

Procedure 4:

4.1 At the Fall meeting of the IEC, the IEC will review the IPPs and make recommendations for changes. At this meeting, the parents of Indian children and tribal officials may make any recommendations for changes to the IPPs. The District will receive monthly comments from the Blackfeet Tribe, parents of Indian children, and other parents concerning individual students and school activities and concerns and information, on a monthly basis through its monthly Board meetings. There is a standard item on every regular monthly Board meeting agenda for their input.

4.2 The IEC, parents of Indian children and tribal officials may also make suggestions for changes at other times of the year at IEC meetings, school board meetings, or in direct communication with the school district.

4.3 The IEC evaluates all proposed changes to the IPPs. The IEC sends all recommended changes to the school board for consideration.

4.4 The school board decides if the IPPs will be revised to accommodate the changes.

4.5 All changes to the IPPs become effective upon adoption by the school board.

4.6 The tribe will be notified of any changes to the IPPs and a provided a new copy of the IPPs via mail. Parents will be advised of changes and provided a summary of the changes through notices sent home with students, and posted to the school website, the post office, and school bulletin board with information on how the parents may obtain a full copy of the IPPs.

POLICY 5: ADDRESSING FEEDBACK

The East Glacier School District #50 responds at least annually in writing to comments and recommendations made by tribes or parents of Indian children, and disseminates the responses to the tribe and parents of Indian children prior to the submission of the IPPs by the LEA. [34CRF222.94(a)(5)]

Procedure 5:

5.1 The school district will respond to comments, questions and recommendations received related to the IPPs or educational program in writing.

5.2 The school district will respond to comments, questions and recommendations received related to the IPPs or educational program at least annually.

5.3 The written response to comments, questions and recommendations received related to the IPPs or educational program will be disseminated by mail to the tribe. Parents will be advised of the responses and provided a summary of the responses through notices sent home with students, or mailed directly to parents with information on how the parents may obtain a full copy of the written response.

POLICY 6: DISTRIBUTING INDIAN POLICIES AND PROCEDURES

The East Glacier School District #50 will provide a copy of the IPPs annually to the affected tribe or tribes. [34CR F222.94 (a)(6)]

Procedure 6:

6.1 The school district will send a copy of the IPPs to the tribe before the school district submits its application to the Impact Aid Program on or before January 31st each year. Specifically, the Title VIII, Impact Aid application shall be delivered to the Blackfeet Tribal office by certified mail.

6.2 A parent upon written request will be mailed a copy of the Title VIII, Impact Aid application.

6.3 Any plans for education programs to be initiated or eliminated and evaluations of education programs shall be delivered by handout during School Board meetings.

SUMMARY:

Indian Policies and Procedures contain specific procedures for assessing the meaningfulness of Indian input and modifying the LEA's policies and procedures based on that input. Based upon the recommendations of the new short and long-range goals developed each year, evaluation findings, and other pertinent data reported at public meetings, the School Board adopts these changes and recommendations. Changes in policies and procedures occur as changes are recommended, with a first and second reading of recommendations occurring at two consecutive School Board meetings before the School Board of Trustees adopts the policy at the third reading.

The officials or representatives designated by the Blackfeet Tribe and/or parents of Indian children may file or register a complaint or grievance with the East Glacier Park Grade School regarding any matter addressed in the Indian Policies and Procedures.

Complaint procedures are found in P.L.103-382 Impact Aid Title VIII.

Inasmuch as state law prohibits the board of trustees from delegating legal responsibility, the trustees retain final authority for the established policies, procedures, and school programs affected by this act.

Legal Reference: 20 U.S.C.S. 7701, et seq. The Impact Aid Program Statute (Title VIII of the Elementary and Secondary Education Act of 1965)
34 CFR 222.94 What provisions must be included in a local educational agency's Indian policies and procedures?
34 CFR 223.10 (b), (d)
34 CFR 223.11 (a)(2),(3)
34 CFR 223.11 (b)(1), (2)
34 CFR 223.11 (c), (d), (e)

Procedure History:

Promulgated on: January 16, 1996

Reviewed on: April 26, 1999

Revised on: November 25, 2002

Review Process: January 26, 2004/Completed: February 23, 2004

Review Process: February 28, 2005/Completed: April 25, 2005

Review Process: February 27, 2006/Completed: April 24, 2006

Review Process: February 26, 2007/Completed: April 23, 2007

Review Process: January 28, 2008/Completed: April 21, 2008

Review Process: January 26, 2009/Completed: March 30, 2009

Review Process: February 22, 2010/Completed: April 26, 2010

Review Process: January 24, 2011/Completed: April 26, 2011

Review Process: March 19, 2012/Completed: May 14, 2012

Review Process: March 25, 2013/Completed: May 28, 2013

Review Process: January 27, 2014/Completed: April 28, 2014

Review Process: January 26, 2015/Completed: March 16, 2015

Review Process: April 29, 2016/Completed: April 29, 2016

Review Process: February 27, 2017/Completed April 24, 2017

Review Process: March 26, 2018/Completed May 17, 2018

Review Process: August 13, 2018/Completed October 22, 2018

Review Process: October 28, 2019/Completed January 20, 2020

Review Process: December 7, 2020/Completed February 22, 2021

Review Process: November 22, 2021/Completed: January 24, 2022

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7251

Disposal and Sale of School District Property

Without a Vote

The Board is authorized to dispose of a site, building, or any other real or personal property of the District, that is or is about to become abandoned, obsolete, undesirable, or unsuitable for school purposes.

To effect proper disposal, the trustees shall pass a resolution stating their decision concerning property disposal. The resolution will not become effective until fourteen (14) days after the resolution is published in a newspaper of general circulation in the District.

Should any taxpayer properly protest the resolution during the fourteen (14) days after the date of publication, the trustees shall submit testimony to the court with jurisdiction.

Once the resolution is effective, or if appealed the decision has been upheld by the court, the trustees shall sell or dispose of the real or personal property in a reasonable manner determined to be in the best interests of the District. Proceeds from the sale of fixed assets can be deposited to the general, debt service, building, or any other appropriate fund.

With a Vote

Unless the property can be disposed of without a vote, the Board has the power to dispose of all District property, only when the qualified electors of the District approve of such action at an election called for such approval in accordance with the provisions in Section 20-6-603, MCA.

The money realized from the sale or disposal of real or personal property of the District must be credited to the debt service fund, building fund, general fund, or other appropriate fund, at the discretion of the trustees.

Legal Reference:	§ 20-6-603, MCA	Trustees' authority to acquire or dispose of sites and buildings – when election required
	§ 20-6-604, MCA	Sale of property when resolution passed after hearing – appeal procedure

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

Revised on: January 24, 2022

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7260

Endowments, Gifts, and Investments

The Board may accept gifts, endowments, legacies, and devises subject to the lawful conditions imposed by the donor without any conditions imposed. Unless otherwise specified by the donor, when a district receives a donation the trustees may deposit the donation in any budgeted or non-budgeted fund at the discretion of the trustees and may thereafter transfer any portion of the donation to any other fund at the discretion of the trustees. If the trustees accept a donation and the donor specifies the donation for an endowment, the trustees shall deposit the donation in the endowment fund. Neither the Board nor the Superintendent will approve any gifts that are inappropriate.

If the District deposited donated funds in an endowment fund without specific instruction by the donor, the Board may move the donated funds and any accumulated interest to any other budgeted or nonbudgeted fund of the District and may spend donated funds and any accumulated interest unless restricted by condition imposed by the donor.

The Board authorizes the Superintendent to establish procedures for determining the suitability or appropriateness of all gifts received and accepted by the District. Once accepted, donated funds are public funds subject to state law. Donated funds may not be transferred to a private entity. Benefactors may not adjust or add terms or conditions to donated funds after the donation has been accepted.

The Board directs that all school funds be invested in a prudent manner so as to achieve maximum economic benefit to the District. Funds not needed for current obligations may be invested in investment options as set out in Montana statutes, whenever it is deemed advantageous for the District to do so.

Educational Foundations may exist in the community, but are not managed, directed, or approved by the Board of Trustees.

Legal Reference:	§ 20-6-601, MCA	Power to accept gifts
	§ 20-7-803, MCA	Authority to accept gifts
	§ 20-9-212, MCA	Duties of county treasurer
	§ 20-9-213(4), MCA	Duties of trustees
	§ 20-9-604, MCA	Gifts, legacies, devises, and administration of endowment fund
	§ 72-30-209, MCA	Appropriation for expenditure or accumulation of endowment fund – rules of construction

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7310

Budget Implementation and Execution

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

1. Expenditure of funds for employment and assignment of staff shall meet legal requirements of the state of Montana and adopted Board policies.
2. Funds held for contingencies may not be expended without Board approval.
3. A listing of warrants describing goods and/or services for which payment has been made must be presented for Board ratification each month.
4. Purchases will be made according to the legal requirements of the state of Montana and adopted Board policy.

Legal Reference: § 20-3-332, MCA Personal immunity of trustees
 § 20-9-213, MCA Duties of trustees

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7320
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Purchasing

Authorization and Control

The Superintendent is authorized to direct expenditures and purchases within limits of the detailed annual budget for the school year. The Board must approve purchase of capital outlay items, when the aggregate total of a requisition exceeds \$5,000, except the Superintendent shall have the authority to make capital outlay purchases without advance approval when necessary to protect the interests of the District or the health and safety of staff or students. The Superintendent will establish requisition and purchase order procedures to control and maintain proper accounting of expenditure of funds. Staff who obligates the District without proper authorization may be held personally responsible for payment of such obligations.

Bids and Contracts

Whenever it is in the interest of the District, the District will execute a contract for any building furnishing, repairing, or other work for the benefit of the District. If the sum of the contract or work exceeds Eighty Thousand Dollars (\$80,000), the District will call for formal bids by issuing public notice as specified in statute. Specifications will be prepared and made available to all vendors interested in submitting a bid. The contract shall be awarded to the lowest responsible bidder, except that the trustees may reject any or all bids as per § 18-4-307, MCA as stated below in the legal reference. The Board, in making a determination as to which vendor is the lowest responsible bidder, will take into consideration not only the amount of each bid, but will also consider the skill, ability, and integrity of a vendor to do faithful, conscientious work and to promptly fulfill the contract according to its letter and spirit. Bidding requirements do not apply to a registered professional engineer, surveyor, real estate appraiser, or registered architect; a physician, dentist, pharmacist, or other medical, dental, or health care provider; an attorney; a consulting actuary; a private investigator licensed by any jurisdiction; a claims adjuster; or an accountant licensed under Title 37, Chapter 50.

Advertisement for bid must be made once each week for two (2) consecutive weeks, and a second (22nd) publication must be made not less than five (5) nor more than twelve (12) days before consideration of bids.

The Superintendent will establish bidding and contract-awarding procedures. Bid procedures will be waived only as specified in statute. Any contract required to be let for bid shall contain language to the following effect:

In making a determination as to which vendor is the lowest responsible bidder, if any, the District will take into consideration not only the pecuniary ability of a vendor to perform the contract, but will also consider the skill, ability, and integrity of a vendor to do faithful, conscientious work and promptly fulfill the contract according to its letter and spirit. References must be provided and will be contacted. The District further reserves the right to contact others with whom a vendor has conducted business, in addition to those listed as

references, in determining whether a vendor is the lowest responsible bidder. Additional information and/or inquiries into a vendor's skill, ability, and integrity are set forth in the bid specifications.

Cooperative Purchasing

The District may enter into cooperative purchasing contracts with one or more districts for procurement of supplies or services. A district participating in a cooperative purchasing group may purchase supplies and services through the group without complying with the provisions of 20-9-204(4), MCA if the cooperative purchasing group has a publicly available master list of items available with pricing included and provides an opportunity at least twice yearly for any vendor, including a Montana vendor, to compete, based on a lowest responsible bidder standard, for inclusion of the vendor's supplies and services on the cooperative purchasing group's master list.

Legal Reference:	§§ 18-1-101, et seq., MCA	Preferences and General Matters
	§§ 18-1-201, et seq., MCA	Bid Security
	§ 18-4-307, MCA	Cancellation of invitations for bids or requests for proposals
	§ 20-9-204, MCA	Conflicts of interests, letting contracts, and calling for bids - exceptions
	§ 20-10-110, MCA	School Bus Purchases – contracts- bids
	<i>Debcon v. City of Glasgow</i> , 305 Mont. 391 (2001)	

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7325

Accounting System Design

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

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7326

Documentation and Approval of Claims

All financial obligations and disbursements must be documented in compliance with statutory provisions and audit guidelines. Documentation will specifically describe acquired goods and/or services, budget appropriations applicable to payment, and required approvals. All purchases, encumbrances and obligations, and disbursements must be approved by the administrator designated with authority, responsibility, and control over budget appropriations. The responsibility for approving these documents cannot be delegated.

The District business office is responsible for developing procedures and forms to be used in the requisition, purchase, and payment of claims.

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7329

Petty Cash Funds

The use of petty cash funds shall be authorized for specific purchases only. Those purchases will include individual purchases of supplies and materials under the amount of \$50, postage, delivery charges, and freight. Individual personal reimbursements which exceed \$50 should not be made from petty cash funds. Petty cash accounts will be maintained as cash on hand, with the total dollar amount of the petty cash account limited to \$200 for the elementary school, school offices and departments.

Moneys not specifically designated as petty cash will not be comingled with the petty cash fund. At the conclusion of each school year, the petty cash fund must be closed out and the petty cash vouchers and cash on hand kept in the business office.

The District business office is responsible for establishing procedures for use and management of petty cash funds.

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

FINANCIAL MANAGEMENT

7330

Payroll Procedures/Schedules

The District will establish one (1) or more days in each month as fixed paydays for payment of wages in accord with the current collective bargaining agreement or District practice. Employees may choose to have their salaries paid in full upon the last pay date following completion of their assignments or may annualize their pay. Employees who choose to receive payment of wages beyond the period in which the wages were earned (deferred payment) will be subject to Internal Revenue Service (IRS) penalties, unless they provide a written election of such deferral prior to (the first (1st) duty day) (July 1) of the year of deferral. Forms for such deferral shall be made available. Any change to the election must be made prior to the first (1st) duty day of the fiscal year of the deferment.

When a District employee quits, is laid off, or is discharged, wages owed will be paid on the next regular payday for the pay period in which the employee left employment or within fifteen (15) days from the date of separation of employment, whichever occurs first.

Cross Reference: 5500 Payment of Wages upon Termination

Legal Reference: § 409A, Internal Revenue Code, Deferred Compensation

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

PAYROLL PROCEDURES/SCHEDULES
(Deferred Wage Payment Election Form)

By my signature I hereby acknowledge that I have read and understand the School District's policy on deferred wages. Furthermore, by my signature on this form, I am electing to defer payment of my wages on an annualized basis consisting of _____ payments. I understand that any change from an annualized election of payment requires that I notify the District prior to the beginning of duty for the fiscal year in which the change is being given.

Signature

Position

Printed name

Date signed

Form History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7332
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Advertising in Schools/Revenue Enhancement

Revenue enhancement through a variety of District-wide and District-approved marketing activities, including but not limited to advertising, corporate sponsorship, signage in or on District facilities, is a Board-approved venture. The Board may approve such opportunities subject to certain restrictions in keeping with the community standards of good taste. Advertising will model and promote positive values for District students through proactive educational messages and not be simply traditional advertising of a product. Preferred advertising includes messages encouraging student achievement and establishment of high standards of personal conduct.

All sponsorship contracts will allow the District to terminate the contract on at least 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 maintenance of existing District athletic 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 marketing activities include but are not limited to:

1. Fixed signage.
2. Banners.
3. District-level publications.
4. Television and radio broadcasts.
5. Athletic facilities, including stadiums, high school baseball fields, and high school gymnasiums.
6. District-level projects.
7. Expanded usage of facilities beyond traditional uses (i.e., concerts, rallies, etc.).
8. The interior and exterior of a limited number of District buses, if the advertising is associated with student art selected by the District. The only advertising information allowed will note sponsorship of the student art by the participant. Maintenance for these buses will include but not exceed normal maintenance costs.
9. Individual school publications (when not in conflict with current contracts).

Advertising will not be allowed in classrooms, other than corporate-sponsored curriculum materials approved subject to 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 the school and/or District;
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 school election;
7. Be obscene or pornographic, as defined by prevailing community standards throughout the District;
8. Promote the use of drugs, alcohol, tobacco, firearms, or certain products that create community concerns;
9. Promote any religious or political organization;
10. Use any District or school logo without prior approval.

Cross Reference: 2120 Curriculum Development and Assessment
 2309 Library Materials
 2311 Instructional Materials

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7335

Personal Reimbursements

While it is 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 District 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 District;
2. The purchase was made with the prior approval of an authorized administrator;
3. The item purchased was not available from District resources; and
4. The claim for personal reimbursement is properly accounted for and documented with an invoice or receipt.

The District business office is responsible for developing procedures and forms to be used in processing claims for personal reimbursements.

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7336

Travel Allowances and Expenses

The District will reimburse employees and trustees for travel expenses while traveling outside the District and engaged in official District business. District employees who are not exempted by another policy will be reimbursed according to the current federal levels pursuant to Federal law. All travel expenses must be reported on the established travel expense and approved by the employee's supervisor and the Superintendent.

The District business office is responsible for development of procedures and forms to be used in connection with travel expense claims and reimbursements.

Legal Reference:	§ 2-18-501, MCA	Meals, lodging, and transportation of persons in state service
	§ 2-18-502, MCA	Computation of meal allowance
	§ 2-18-503, MCA	Mileage – allowance
	IRS.gov	

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7400

Credit Card Use

The Board of Trustees permits the use of District credit cards by certain school officials and Board members to pay for actual and necessary expenses incurred in the performance of work-related duties for the District. A list of those individuals that will be issued a District credit card will be maintained in the business office and reported to the Board each year at its meeting in May. All credit cards will be preapproved by the Board and will be in the name of the District.

The District shall establish a credit line not to exceed \$5,000 for each card issued and an aggregate credit limit of \$25,000 for all cards issued to the District.

Credit cards may only be used for legitimate District business expenditures. The use of credit cards is not intended to circumvent the District's policy on purchasing.

Users must take proper care of District credit cards and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must immediately be reported to the business office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss, or theft may subject the employee to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature, or violate the intent of this policy may result in credit card revocation and discipline of the employee.

Users must submit detailed documentation, including itemized receipts for commodities, services, travel, and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the credit card has been used.

The Superintendent shall establish regulations governing the issuance and use of credit cards. Each cardholder shall be apprised of the procedures governing the use of the credit card, and a copy of this policy and accompanying regulations shall be given to each cardholder.

The District Clerk shall monitor the use of each credit card every month and report any serious problems and/or discrepancies directly to the Superintendent and the Board.

Cross Reference:	7320	Purchasing
	7335	Personal Reimbursements
	7336	Travel Allowances and Expenses

Legal Reference: § 2-7-503, MCA Financial reports and audits of local government entities

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7405

Procurement Card Use

The Board of Trustees permits the use of procurement cards for actual and necessary expenses incurred in the performance of work-related duties for the District. A list of those individuals that will be issued a District procurement card will be maintained in the business office and reported to the Board each year at its meeting in June.

The District has (7) procurement card(s), with a credit limit not to exceed \$15,000 total.

Procurement cards may only be used for legitimate District business expenditures. The use of procurement cards is not intended to circumvent the District's policy on purchasing.

Users must take proper care of District credit cards and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must immediately be reported to the business office and to the appropriate financial institution. Failure to take proper care of credit cards or failure to report damage, loss, or theft may subject the employee to financial liability.

Purchases that are unauthorized, illegal, represent a conflict of interest, are personal in nature, or violate the intent of this policy may result in procurement card revocation and discipline of the employee.

Users must submit detailed documentation, including itemized receipts for commodities, services, travel, and/or other actual and necessary expenses which have been incurred in connection with school-related business for which the procurement card has been used.

The Superintendent shall establish regulations governing the issuance and use of procurement cards. Each cardholder shall be apprised of the procedures governing the use of the procurement card, and a copy of this policy and accompanying regulations shall be given to each cardholder.

The District Clerk shall monitor the use of each procurement card every month and report any serious problems and/or discrepancies directly to the Superintendent and the Board.

Cross Reference:	7320	Purchasing
	7335	Personal Reimbursement
	7336	Travel Allowances and Expenses

Legal Reference: §2-7-503, MCA Financial reports and audits of local government entities

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7425

Extra- and Co-Curricular Funds

The Board is responsible for establishment and management of student extra- and co-curricular funds. The purpose of student extra- and co-curricular funds is to account for revenues and disbursements of those funds raised by students through recognized student body organizations and activities. The funds shall be deposited and expended by check, in a bank account maintained by the District for student extra- and co-curricular funds. The use of the student extra- and co-curricular funds is limited to the benefit of the students. Students will be involved in the decision-making process related to use of the funds.

The Board shall follow the *Student Activity Fund Accounting* (published by the Montana Association of School Business Officials (MASBO)) in establishing accounting procedures for administration of student extra- and co-curricular funds and will appoint a fund administrator.

Specific procedures are available in the Clerk's office.

Legal Reference:	§ 2-7-503, MCA	Financial reports and audits of local government entities
	§ 20-9-504, MCA	Extracurricular fund for pupil functions

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7430

Financial Reporting and Audits

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

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

The Board directs that District audits be conducted in accordance with Montana law. Each audit shall be a comprehensive audit of the affairs of the District and District funds. The audits shall comply with all statutory provisions and generally accepted governmental auditing standards. Each audit may be made every two (2) years and cover the immediately preceding two (2) fiscal years, or it may be conducted annually.

Legal Reference:	§§ 2-7-501, et seq., MCA	Audits of Political Subdivisions
	§ 2-7-503, MCA	Financial Reports and Audits of local government entities
	§ 20-9-212, MCA	Duties of county treasurer
	§ 20-9-213, MCA	Duties of trustees

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7500

Property Records

Property and inventory records will be maintained for all land, buildings, and physical property under District control and will be updated annually.

For purposes of this policy, “equipment” means a unit of furniture or furnishings, an instrument, a machine, an apparatus or a set of articles which retains its shape and appearance with use, is nonexpendable, and does not lose its identity when incorporated into a more complex unit. The Superintendent will ensure inventories of equipment are systematically and accurately recorded and updated annually. Property records of facilities and other fixed assets will be maintained on an ongoing basis. No equipment will be removed for personal or non-school use except in accordance with Board policy.

Property records will 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
7. Model number, if available

Equipment may be identified with a permanent tag providing appropriate District and equipment identification.

Cross Reference: 7510 Capitalization Policy for Fixed Assets

Legal Reference: § 20-6-602, MCA Trustees’ power over property
§ 20-6-608, MCA Authority and duty of trustees to insure district property

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7510

Capitalization Policy for Fixed Assets

A fixed asset is a property that meets all the following requirements:

1. Must be tangible in nature;
2. Must have a useful life of longer than the current fiscal year; and
3. Must be of significant value.

Fixed assets may be acquired through donation, purchase, or may be self-constructed. The asset value for a donation will be the fair market value at the time of donation. The asset value for purchases will be the initial cost plus the trade-in value of any old asset given up, plus all costs related to placing the asset into operation. The cost of self-constructed assets will include both the cost of materials used and the cost of labor involved in construction of the asset.

The following significant values will be used for different classes of assets:

<u>Class of Fixed Asset</u>	<u>Significant Value</u>
Equipment and machinery	\$5,000.00 or more
Buildings – improvements	\$5,000.00 or more
Improvements other than to buildings	\$5,000.00 or more
Land	Any amount

Cross Reference: 7500 Property Records

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

FINANCIAL MANAGEMENT

Fund Balances

[Note: The provisions of this policy include the provisions of Statement No. 54 of the Governmental Accounting Standards Board (GASB).]

I. PURPOSE

The fund balance policy establishes a framework for the management of all excess funds managed by the East Glacier Park Grade School, School District 50. The policy is in accordance with GASB Statement 54; management of fund balance. It also provides guidance and direction for elected and appointed officials as well as staff in the use of excess funds at year-end.

II. SCOPE

This fund balance policy applies to all funds in the custody of the School District Business Manager/Clerk of the East Glacier Park Grade School, School District 50, East Glacier Park, Montana. These funds are accounted for in the District's annual audited financial reports and include, but are not limited to, the following:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Any new funds created by the District, unless specifically exempted by the governing body; in accordance with state law or GASB pronouncements.

III. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

IV. DEFINITIONS

- A. *Fund balance*---means the arithmetic difference between the assets and liabilities reported in a school district fund.
- B. *Committed fund balance*—amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint
- C. *Assigned fund balance*—amounts a school district *intends* to use for a specific purpose; intent can be expressed by the District or by an official to which the Board of Trustees delegates the authority
- D. *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)

- E. *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- F. *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.

V. MINIMUM FUND BALANCE

The school district will strive to maintain a minimum unassigned general fund balance of 10% percent of the annual budget.

VI. ORDER OF RESOURCE USE

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

VII. COMMITTING FUND BALANCE

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

VIII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the Superintendent and Business Manager. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

IX. REVIEW

The school board will conduct, at a minimum, an annual review of the sufficiency of the minimum unassigned general fund balance level.

Legal References: Statement No. 54 of the Governmental Accounting Standards Board

Policy History:

Adopted on: April 26, 1999

Reviewed on:

Revised on: January 20, 2020

**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7520

Independent Investment Accounts

The Board may establish independent investment accounts separate and apart from those funds maintained by the county treasurer. The Board may transfer cash into an independent investment account from any budgeted or non-budgeted funds. A separate account shall be established for each fund from which transfers are made. The principal and any interest earned must be reallocated to the fund from which the deposit was originally made. Unless otherwise provided by law, all other revenue may be sent directly to a participating district's investment account.

The District may either:

1. Establish and use the account as a non-spending account, returning sufficient funds to the county treasurer in time to pay all claims against the applicable fund; or
2. Establish a subsidiary checking account and make expenditures from the investment account, provided all transactions are accounted for and reported, as required by applicable accounting principles. If the District desires to establish a subsidiary checking account for purposes of paying for expenditures directly from an investment account, the District must enter into a written agreement with the county treasurer, in accordance with § 20-9-235, MCA.

Legal Reference: § 20-9-235, MCA Authorization for School District Investment Account

Policy History:

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**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7525

Lease-Purchase Agreement

The trustees of a district can lease property with an option to purchase.

Personal property — the lease cannot be more than seven (7) years.

Real property — the lease cannot be more than fifteen (15) years.

The terms of the lease must comply with 20-6-625, MCA. If real property is acquired, the trustees shall comply with 20-6-603, MCA.

The trustees of any district may lease buildings or land suitable for school purposes when it is within the best interests of the district to lease the buildings or land from the county, municipality, another district, or any person. The term of the lease may not be for more than fifteen (15) years unless prior approval of the qualified electors of the district is obtained in the manner prescribed by law for school elections, in which case the lease may be for a term approved by the qualified electors, but not exceeding ninety-nine (99) years. Whenever the lease is for a period of time that is longer than the current school fiscal year, the lease requirements for the succeeding school fiscal years shall be an obligation of the final budgets for such years.

Cross Reference:	Policy 7251	Disposal of School District property without a vote.
Legal Reference:	§ 20-6-603, MCA	Trustees' authority to acquire or dispose of sites and buildings – when election required.
	§ 20-6-609, MCA	Trustees' authority to acquire property by lease-purchase agreement.
	§ 20-6-625, MCA	Authorization to lease buildings or land for school purposes.

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**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7530

Procurement of Supplies or Services

The Board adopts the following provisions of the Montana Procurement Act:

1. § 18-4-303(8), MCA – Competitive sealed bidding. With the exception of construction contracts, allows the District to negotiate an adjustment of the bid price with the lowest responsible and responsive bid in order to bring the bid within the amount of available funds, if, and only if, all bids exceed available funds and the lowest responsible bid does not exceed available funds by more than five percent (5%).
2. § 18-4-306, MCA – Sole source procurement. A contract may be awarded for a supply or service item without competition when, the District determines in writing that:
 - a) there is only one source for the supply or service item;
 - b) only one source is acceptable or suitable for the supply or service item; or
 - c) the supply or service item must be compatible with current supplies or services.
3. § 18-4-307, MCA – Cancellation of invitations for bids or requests for proposals. An invitation for bids, a request for proposals, or other solicitation may be cancelled or any or all bids or proposals may be rejected in whole or in part, as may be specified in the solicitation, when it is in the best interests of the state. The reasons therefore must be made part of the contract file.

Legal Reference:	§ 18-4-121, et seq., MCA	Montana Procurement Act
	§ 18-4-303, MCA	Competitive Sealed Bidding
	§ 18-4-306, MCA	Sole Source Procurement--records
	§ 18-4-307, MCA	Cancellation of invitations for bids or requests for proposals
	2.5.604, ARM	Sole Source Procurement

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**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7535
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Electronic Signatures

“Electronic signature” means an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.

Electronic signatures or digital signatures can take many forms and can be created using many different types of technology. For the purpose of this policy an electronic signature means any electronic identifier intended by the person using it to have the same force and effect as a manual signature.

District Use of Electronic Signatures

When not practical or possible to have an approved individual physically sign a document, and not otherwise prohibited by applicable laws, electronic signatures may satisfy the requirement of a written signature when transacting business with and/or for the District and/or with parents/guardians when the authenticity and reliability of such electronic signature(s) meets the provisions of this policy. In such instances, the electronic signature shall have the full force and effect of a manual signature.

In order to qualify for acceptance of an electronic signature the following additional requirements are applicable:

1. The electronic signature identifies the individual signing the document by his/her name and title;
2. The identity of the individual signing the document with an electronic signature is capable of being validated through the use of an audit trail;
3. The electronic signature, as well as the documents to which it is affixed, cannot be altered once the electronic signature is affixed. If the document needs to be altered, a new electronic signature must be obtained; and
4. The electronic signature conforms to all other provisions of this policy.

The District shall maintain District electronically signed records in a manner consistent with the District’s document retention policies yet also capable of accurate and complete reproduction of the electronic records and signatures in their original form. Such retention should include a process whereby the District can verify the attribution of a signature to a specific individual, detect changes or errors in the information contained in the record submitted electronically and protect and prevent access and/or manipulation or use access/use by an unauthorized person.

The District shall maintain a hardcopy of the actual signature of any District employee authorized to provide an electronic signature in connection with school board business.

Abuse of the electronic signature protocols by any District employee serves as grounds for disciplinary action up to and including termination.

Parent/Student Use of Electronic Signatures

With regard to documentation received by the District with an electronic signature from a parent/legal guardian, so long as the following provisions are met, the District may receive and accept such electronic signature as an original document:

1. Such communication with signature, of its face, appears to be authentic and unique to the person using such signature;
2. The District is unaware of any specific individualized reason to believe that the signature has been forged;
3. The District is unaware of any specific reason to believe the document has been altered subsequent to the electronic signature; and
4. The signature is capable of verification.

The District's Superintendent or designee may, at his or her discretion, request that an original of the electronic communication, signed manually by hand, be forwarded to the District in a timely manner.

District personnel may periodically audit the authenticity of such signature via a security procedure including such acts as making follow-up inquiry to the individual/entity who has submitted such electronic signature.

Should it be discovered that a student has falsified a parent's electronic signature on an official District document, the student may be subjected to discipline and the Administrators of the District are authorized, at their discretion, to thereafter only accept manual signatures associated with any submitted school document.

Legal Reference:	30-18-102(9), MCA	Definitions
	30-18-106(4), MCA	Legal recognition of electronic records, electronic signatures, and electronic contracts
	42.8.106, ARM	Electronic submission of documents and electronic signatures

Policy History:

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**School District 50, County of Glacier
East Glacier Park Grade School**

FINANCIAL MANAGEMENT

7550

Indirect Cost Reimbursement

Occasionally the [School District] will receive indirect cost reimbursements from the Office of Public Instruction. Montana Code Annotated, 20-9-507, provides indirect costs reimbursements be spent at the discretion of the trustees.

The indirect cost reimbursements are not usually accumulated year-to-year without purpose, and are normally used for general administrative expenses.

Prior to the end of each budget year the Superintendent or Business Manager will present to the Board of Trustees, at a regular or special meeting, information regarding the amount of indirect cost reimbursement received along with a recommendation of expenditure for the amount. The Board of Trustees must approve the indirect costs reimbursement each year.

Legal Reference: § 20-9-507, MCA Miscellaneous programs fund

Additional Reference: Indirect Cost Rates, OPI

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