

4
5 Use of Federal Title I Funds

6
7 The School District will ensure that federal Title I funds, are used only to supplement, and not supplant,
8 state and local funds that would, in the absence of federal funds, be spent on Title I programs or services
9 supported by federal funds.

10
11 Title I funds will not take the place of funds supporting education services that are to be provided to all
12 students. The School District uses Title I funds only to supplement funds that would, in the absence of
13 Title I funds, be made available from state and local non-Federal sources for the education of children
14 participating in Title I programs.

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16
17 Cross Reference: 2160 – Title I Family Engagement

18
19 Legal Reference: Elementary and Secondary Education Act, Section 1118(b)(1)

20
21
22
23 Policy History:

24 **First Reading on: 12/8/21**

25 **Second Reading/Adopted on:**

4
5 Use of Federal Title I Funds Methodology

6
7 In accordance with the Every Student Succeeds Act (ESSA), Bigfork School District has adopted this
8 procedure to ensure that Title I-A federal funds are supplementing District resources and not supplanting
9 District resources. The procedure documents that the School District’s neutrally determined distribution
10 of state and local funds to each school within the boundaries of the School District is in compliance with
11 federal law.

12
13 ~~{Option 1} _____ School District is a district with a single school and is exempt from the
14 methodology requirement.~~

15
16 Bigfork School District is a district one grade span per school and is exempt from the methodology
17 requirement.

18
19 ~~{Option 3} _____ School District is a district with multiple schools per grade spans and adopts this
20 methodology in accordance with ESSA. For the purposes of this methodology elementary means grades
21 K-8 and secondary means grades 9-12.~~

22
23 The School District determines the resource allocation on total enrollment for each school as if the state
24 and local funds are the only resources each school is receiving. Each school is given additional allocations
25 for other needs such as technology, supplies, and additional necessary costs.

26
27 The School District groups schools by elementary or secondary grade span. Each grade span may receive
28 a different per student amount, but all schools are treated the same whether or not these schools are served
29 under Title I-A. There are approximately 600 elementary students and _____ secondary students in the
30 School District.

31
32 The School District’s state and local funds are allocated in a per student calculation. For full-time
33 equivalency staff including administrators, educators, instructional staff, and school counselors, including
34 salaries and benefits \$_____ is allocated per elementary student and \$_____ is allocated per
35 secondary student.

36
37 Additional necessary costs, such as professional development, technology, lunch, library supplies,
38 transportation, student activities, utilities, maintenance, safety, and security, are allocated at \$_____ per
39 student in all schools.

40
41 Cross Reference: 7220 – Use of Federal Title I Funds

42
43 Legal Reference: Elementary and Secondary Education Act, Section 1118(b)(1)

44
45 Policy History:

46 **First Reading on: 12/8/21**

47 **Second Reading/Adopted on:**

1 **Bigfork School District #38 NO LONGER REQUIRED**

2
3 **FINANCIAL MANAGEMENT**

4
5 Federal Impact Funds

6
7 It is the intent of the District that all American Indian children of school age have equal access to all
8 programs, services, and activities offered in the District.

9
10 It is also the intent of the District to fully comply with the requirements of Title VII of the Elementary and
11 Secondary Education Act (ESEA) and regulations relating thereto. To that end, the District shall:

- 12
13 1. Provide tribal officials and parents of Indian children with relevant applications, evaluations,
14 program plans and information related to the District’s education program and activities sufficient
15 advance notice for an opportunity to comment on the participation of Indian children on an equal
16 basis in all programs and activities offered by the District;
- 17
18 2. Annually assess the extent to which Indian students are participating on an equal basis in the
19 educational programs and activities of the District;
- 20
21 3. If and when necessary, modify its educational programs to ensure that Indian children participate
22 on an equal basis with non-Indian children served by the District;
- 23
24 4. Respond at least annually in writing to comments and recommendations made by tribes or parents
25 of Indian children, and disseminate the responses to the tribe and parents of Indian children prior
26 to the submission of the IPP’s.
- 27
28 5. Provide an opportunity for tribes and parents of Indian children to provide their views on the
29 District’s educational program and activities, including recommendations on the needs of their
30 children and how the District may help those children realize their benefits of the District’s
31 education programs and activities.
- 32
33 6. Provide a copy of the IPP’s annually to the affected tribe or tribes.

34
35 Assessments

36
37 Tribal officials and parents of Indian children are encouraged to assess the effectiveness of their input
38 regarding the participation of Indian children in the District’s educational programs and activities and the
39 development and implementation of the District’s Indian policies and procedures and share the results of
40 such assessment with the District.

41		
42	Legal Reference:	20 U.S.C.S. 7701, et seq. The Impact Aid Program Statute (Title VIII of
43		the Elementary and Secondary Education Act of
44		1965)
45		Title VII of the ESEA as amended January 31, 2017
46		34 CFR 222.94 What provisions must be included in a local
47		educational agency’s Indian policies and
48		procedures?

49 Policy History:

50 Adopted on:

- 1 Reviewed on:
- 2 Revised on:

4
5 Federal Impact Funds

6
7 The Board adopts the following procedures as required by Title VII of the Elementary and Secondary
8 Education Act (ESEA):
9

- 10 1. The Superintendent and/or his/her designee will disseminate information and seek timely input
11 regarding the following programs on its educational program (including but, not limited to): Title
12 I, Part A, Title I, Part C, Title I, Part D, Title II, Part A, Title III, Part A, Title IV, Part A, Title
13 IV, Part B, Title V, Part B subpart 2, Title VI, Part A, subpart 1, Title VII-Impact Aid programs,
14 Johnson O'Malley programming.
15

16 The completed applications, evaluations, and program planning will be made available to parents
17 of Indian children, Tribal officials, and the Indian Education Committee and a summary will be
18 prepared and disseminated _____ days/weeks in advance of public meetings held in _____
19 and _____ (enter months of meetings) to afford all interested parties the opportunity to
20 review the documents with sufficient time to provide thoughtful input at the meetings. These
21 meetings will be publicly advertised by _____ (describe how they are advertised) to allow
22 all interested parties to attend.
23

24 Parents of Indian children, tribal officials, the Indian Education Committee and any other
25 interested person can review assessment data to help develop or modify educational programs and
26 services allowing for the participation of Indian students on an equal basis in the district.
27

28 Minutes from the Indian Education meetings will be posted on the District's website for all
29 patrons and Tribal officials to review. This will allow for ongoing dissemination of information.
30

- 31
32 2. The _____ School District will take the following measures to annually assess the extent to
33 which Indian children participate on an equal basis with non-Indian children in the District's
34 education program and activities.

- 35 A. The District will monitor Indian student participation in all academic and co-
36 curricular activities.
37 B. School district officials will review school data to assess the extent of Indian
38 children's participation in the District's education programs on an equal basis.
39 C. The District will share its assessment of district funding, Indian student
40 participation, related academic achievements and other related data will be
41 shared with the parents of Indian children and tribal officials by (mail,
42 email, posting at tribal offices, etc.).
43 D. Parents of Indian children, tribal officials and other interested parties may
44 express their views on participation through direct communication with the
45 school district, at any school board meeting or to the Indian Education
46 Committee (Parent Advisory Committee).
47 E. Copies of annual reports will be provided to tribal officials.
48
49
50

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 _____ 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 _____ (days/weeks) of adoption by the _____ School Board.

4. The _____ School District 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 _____ (monthly, quarterly, etc.) 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 an annual board meeting held in _____ (month), 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 _____ tribe by _____ (mail, email, posting at tribal offices, etc.).

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:

Reviewed on:

Revised on:

1 **Bigfork School District #38**

2
3 **FINANCIAL MANAGEMENT**

7330

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5 Payroll Procedures/Schedules

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

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

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21 Cross Reference: 5500 Payment of Wages upon Termination

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

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28 Policy History:

29 Adopted on: 5/18/1995

30 **First Reading on: 12/8/21**

31 **Second Reading/Adopted on:**

1 **Big Fork School District #38 NO LONGER REQUIRED**

2
3 **FINANCIAL MANAGEMENT**

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4
5
6 Fund Balances

7
8 *[Note: The provisions of this policy include the provisions of Statement No. 54 of the*
9 *Governmental Accounting Standards Board (GASB).]*

10
11 **I. PURPOSE**

12
13 The fund balance policy establishes a framework for the management of all excess funds managed by
14 the _____ School District. The policy is in accordance with GASB Statement 54; management
15 of fund balance. It also provides guidance and direction for elected and appointed officials as well as
16 staff in the use of excess funds at year-end.

17
18 **II. SCOPE**

19
20 This fund balance policy applies to all funds in the custody of the School District Business
21 Manager/Clerk of the _____ School District, _____, Montana. These funds are
22 accounted for in the District's annual audited financial reports and include, but are not limited to, the
23 following:

- 24
- 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.
- 29

30
31 **III. CLASSIFICATION OF FUND BALANCES**

32
33 The school district shall classify its fund balances in its various funds in one or more of the following
34 five classifications: nonspendable, restricted, committed, assigned, and unassigned.

35
36 **IV. DEFINITIONS**

37
38 A. *Fund balance*---means the arithmetic difference between the assets and liabilities reported in a
39 school district fund.

40
41 B. *Committed fund balance*—amounts constrained to specific purposes by the District itself,
42 using its highest level of decision-making authority; to be reported as committed, amounts
43 cannot be used for any other purpose unless the District takes the same highest-level action to
44 remove or change the constraint

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4 C. *Assigned fund balance*—amounts a school district *intends* to use for a specific purpose; intent
5 can be expressed by the District or by an official to which the Board of Trustees delegates the
6 authority

7
8 D. *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or
9 are required to be maintained intact (such as the corpus of an endowment fund)

10
11 E. *Restricted fund balance*—amounts constrained to specific purposes by their providers (such
12 as grantors, bondholders, and higher levels of government), through constitutional
13 provisions, or by enabling legislation

14
15 F. *Unassigned fund balance*—amounts that are available for any purpose; these amounts are
16 reported only in the general fund.

17 V. MINIMUM FUND BALANCE

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19
20 The school district will strive to maintain a minimum unassigned general fund balance of [____
21 percent of the annual budget.] [____ months of operating expenses.]

22
23 *[Note: School districts need to select one of the bracketed choices above and fill in the blank. The*
24 *other bracketed choice should be deleted. If a minimum fund balance is specified, a stabilization*
25 *arrangement such as that specified in Part IX below that sets aside specific stabilization amounts may*
26 *not be necessary.]*

27 VI. ORDER OF RESOURCE USE

28
29
30 If resources from more than one fund balance classification could be spent, the school district will
31 strive to spend resources from fund balance classifications in the following order (first to last):
32 restricted, committed, assigned, and unassigned.

33
34 *[Note: The school board determines this order.]*

35 VII. COMMITTING FUND BALANCE

36
37
38 A majority vote of the school board is required to commit a fund balance to a specific purpose and
39 subsequently to remove or change any constraint so adopted by the board.

40 VIII. ASSIGNING FUND BALANCE

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42
43 The school board, by majority vote, may assign fund balances to be used for specific purposes when
44 appropriate. The board also delegates the power to assign fund balances to the following:

45 _____ *[Specify individual(s), such as the superintendent, business manager, etc.,*
46 *or an entity, such as the finance committee, authorized to make these assignments.]*

47 Assignments so made shall be reported to the school board on a monthly basis, either separately or as
48 part of ongoing reporting by the assigning party if other than the school board.

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4 An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the
5 subsequent year's budget in an amount no greater than the projected excess of expected expenditures
6 over expected revenues satisfies the criteria to be classified as an assignment of fund balance.
7

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9 **IV. STABILIZATION ARRANGEMENTS**

10
11 *[Note: If the school board has established any arrangement(s) for emergencies and other*
12 *contingencies, the description(s) should be included in this section. The school board needs to*
13 *specifically define the circumstances or conditions when these amounts may be used, which*
14 *must be unanticipated adverse financial or economic circumstances. These circumstances or*
15 *conditions cannot be situations that are expected to or which occur routinely. Stabilization*
16 *arrangements should be reported as restricted or committed if they meet the criteria or,*
17 *otherwise, should be reported as unassigned. They should not be reported as assigned. If the*
18 *school board does not have any such arrangements, this section should be deleted.]*
19

20 **IX. REVIEW**

21
22 The school board will conduct, at a minimum, an annual review of the sufficiency of the minimum
23 unassigned general fund balance level.
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25
26 ***Legal References:*** Statement No. 54 of the Governmental Accounting Standards Board
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28
29 **Policy History:**

30 Adopted on:

31 Reviewed on:

32 Revised on:
33