

Nooksack Valley School District No. 506
Policy: 6100P
Section: 6000 - Management Support

Imprest, Petty Cash & Other Revolving Funds

The board of directors of the Nooksack Valley School District recognizes the need to establish a change fund for making change or when it is impracticable to make disbursements by check and to confirm the following imprest fund appropriations at each building;

Nooksack Valley High School ASB \$5,000.00, of which \$1,000 is authorized for a changefund.

Nooksack Valley District Office Revolving - \$5,000.00, of which \$350.00 is authorized for a cafeteria change fund and is disbursed as follows;

High School Head Cook -\$225.00

Middle School Head Cook - \$100.00

Nooksack Elementary Head Cook- \$25.00

The following are the minimum expected controls for the revolving funds:

- a. The District will ensure that the authorized balance does not exceed the surety bond covering the custodian.
- b. On at least monthly basis, the fund should be reconciled to the authorized balance and to the actual balance per bank statements or a count of cash on hand. If this reconciliation is done by the custodian, it should be checked or re-performed periodically by someone other than the custodian. It is recommended that independent checks not be scheduled with the custodian but be done on a surprise basis.
- c. For funds on hand (such as petty cash or change funds), the custodian must ensure cash is kept in a secured place, such as a locked drawer or box.
- d. Whenever disbursements are made, the fund must be replenished at least monthly by warrant or check. The replenishment should be subject to the same review and approval as processed invoices. The replenishment must be by voucher with the appropriate receipts attached. The receipts should show the date, recipient, purpose, and amount of each cash disbursement. These receipts must be signed by the person receiving the money, stamps, etc. The receipts should be perforated or canceled by some other appropriate means to prevent reuse. At the time of replenishment, the custodian should ensure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the authorized balance.
- e. No receipts may be deposited to the fund other than approved replenishments and increases to the authorized balance as described above.

- f. Revolving funds are public funds and may never be used for personal cash advances, loans or expenditures.
- g. Funds may also never be used to provide check-cashing services for employees or others (except in cities that have approved a policy to cash employee's checks in accordance with RCW [35.21.087](#) or RCW [35A.40.110](#); in which case a separate change cash fund should be created solely for this purpose with deposits of cashed items made daily.

Federal Government Revenues

Internal controls – Title I

The following controls are established for the Title I program:

- a. All Title I funded purchases and expenditures shall be directly related to allowable Title I activities and services that are necessary to effectively carry out the objectives of the current program, and for the benefit of eligible participants.
- b. Title I purchases and expenditures shall be restricted to those incurred by persons with direct Title I duties and responsibilities and/or which benefit only eligible Title I participants.
- c. Title I funded inservice training shall be directly related to specific Title I program activities and provided to persons with Title I program responsibilities and duties and/or to those who will be better trained to address the needs of participating students as a result of such inservice.
- d. Appropriate documentation of all Title I purchases and expenditures incurred shall be maintained for accountability and audit purposes.

Parent Involvement – Title I

Each school offering Title I programs shall comply with federal and state requirements by providing for:

- a. written parent notification of the selection of students for services;
- b. accessibility to parents of specific instructional objectives for their children;
- c. periodic student progress reports to parents;
- d. accessibility of support materials to be utilized in the home when requested by parents;
- e. parent participation in the instructional program on a volunteer basis; and
- f. parent input and recommendations in program planning and modification.

Federal Impact Funds (Native)

The district shall disseminate material related to the Federal “Title VII Indian Education” application, program evaluations and program plans and/or changes to parents of Native children and tribal officials prior to submitting the application. The district will seek input from tribal officials and the parents of Native children regarding:

the participation of Native children in the district’s education program on an equal basis;

- a. their views regarding the such programs and activities, program evaluation and program plans; and
- b. their recommendations regarding the needs of Native children, the ways tribal leaders and parents can assist their children to achieve the benefits of programs and activities, and the overall education program.

At the board meeting immediately preceding the submission of the “Title VII Indian Education” application, the board will review the application and input provided by tribal officials and the parents of Native children.

Parents of Native students and members of the tribal council will be advised of the Federal Impact Funds policy and procedure. Expressions of concerns and/or suggestions regarding the policies/procedures of the district are welcome. Any parent of Indian students or a member of the council may file a complaint regarding the application of “Title VII Indian Education” funds with the district. Said complaint should be submitted in writing to the superintendent of schools. Any complaint not satisfactorily resolved may be submitted in writing to the board of directors of the district. The board may elect to respond in writing to the complaint or hold an informal hearing with the complainant(s).

Federal Impact Funds Procedure

The Nooksack Valley School District has on file policies and procedures number 6100 which assure equal educational opportunities for all students and which establish administrative procedures for the use of Federal Impact Funds.

The following procedures are followed by the Nooksack Valley School District to insure Native students have equal educational opportunities.

1. The parents of Native children in the district are informed of meetings by district news letter and in the newspaper of official school board meetings.

The opportunity to comment on Federal “Title VII Indian Education and Impact Aid” programs and the opportunity to comment on basic education will be placed on the school board agenda each year. Title VII and Impact Aid grant documentation will be mailed to the Native Parents’ Education Committee, or the Nooksack Tribal Director of Education two weeks before the public school board meeting at which Indian Education

programs will be discussed to allow adequate time and opportunity for the parents and tribal officials to present their views.

2. By Board policy, all new curriculum adoption will take place at a public hearing at a regular school board directors' meeting. Native parents will be notified by newsletter and by parent conferences of meetings and curriculum changes that affect their children's education at least two weeks prior to new curriculum adoption. A task force consisting of the Nooksack School District Native Education Program Director and officials from the Nooksack Tribal Education Department will review school data and comments from tribal officials and parents to assess and evaluate the extent of Native children participation in the educational program on an equal basis. The task force will recommend to the school board any modifications necessary to insure Native children have the opportunity to participate on an equal basis.
3. School officials will meet with tribal officials and the Native Parents' Educational Committee annually to discuss educational concerns of the parents and to receive input from the parents concerning the planning and development of educational programs. Parents will be informed by district newsletter of the time and place of this meeting and of their opportunity to make recommendations and present their views regarding the needs of their children; the ways they can assist their children to realize the benefits to be derived from the education programs assisted with Title VII monies; and their overall views on the district's educational program including its operation and the parental participation allowed.

Periodically, the Nooksack Valley School District will survey its Native parents for their recommendations and view regarding the education of Native children.

4. The Nooksack Valley School District has a policy on file assuring all students equal opportunities regardless of race, color, creed, sex, or national origin. Board Policy 6100 stating that the board will establish procedures to assure the involvement of the tribe and Parents' Educational Committee for their records.

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