

MANAGEMENT OF FUNDS

The superintendent or superintendent's designee is responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations and laws. The superintendent or superintendent's designee uses appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. If the appropriating body appropriates funds to the School Board budget by total expenditures, funds may be Transferred by the School Board from one category to another. If funds are appropriated to the school board by major classifications, no funds are expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.
2. The superintendent may be authorized by the School Board to make line item transfers within a category.

The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.

Adopted: March, 1992
Amended: October, 1994
Amended: November, 1996
Amended: September, 2002
Amended: April, 2008
Amended: February, 2014

Legal Refs.: Code of Virginia, 1950, as amended, sections 22.1-78; 22.1-89, 22.1-94.

Cross Refs.: DB Annual Budget
DG Custody and Disbursement of School Funds
DI Financial Accounting and Reporting
DJ Small Purchasing
DJA Purchasing Authority
DJF Purchasing Procedures
DK Payment Procedures
DL Payroll Procedures

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ANNUAL BUDGET

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the appropriating body, the school division publishes the approved budget in line item form, including the estimated required local match, on its website and the document is also made in hard copy as needed to citizens for inspection.

Adopted: March, 1992
Amended: December, 1993
Amended: July, 1994
Amended: October, 1994
Amended: June, 1996
Amended: November, 1996
Amended: May, 2003
Amended: April, 2008
Amended: June, 2008
Amended: May, 2009
Amended: May, 2011
Amended: May, 2015

Legal Refs.: Code of Virginia, 1950, as amended, §§ 15-.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 22.1-91, 22.1-92, 22.1-93 22.1-94.

CUSTODY OF DISBURSEMENT OF SCHOOL FUNDS

All School Board funds except 1) money generated by school activities and classified "school activity fund accounts," 2) petty cash funds, and 3) accounts established for the purchase of instructional materials and office supplies, are deposited with the Lunenburg County Treasurer, who is in charge of the receipts, custody and disbursement of School Board funds and who keeps such funds in an account or accounts separate and distinct from all other funds. Checks must be drawn on the School Board account by the Lunenburg County Treasurer, Victoria, Virginia.

Disbursement of School Board funds is approved as provided in Policy DK Payment Procedures.

Adopted: March, 1992.
Amended: October, 1994
Amended: November, 1996
Amended: June, 1997
Amended: April, 2008
Amended: May, 2010
Amended: February, 2015

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-116, 22.1-122.1 and 22.1-123.

Cross Refs.: DGC School Activity Funds
DGD Funds for Instructional Materials and Office Supplies
DJB Petty Cash Funds
DK Payment Procedures

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SCHOOL ACTIVITY FUNDS

All funds derived from extracurricular school activities, including, but not limited to, entertainment, athletic contests, facilities fees, club dues, vending machine proceeds that are not deposited in the school nutrition program account, and from any and all activities of the school involving personnel, students or property are considered school activity funds.

Each school keeps an accurate record of all receipts and disbursements of school activity funds so that a clear and concise statement of the condition of each fund may be determined at all times. It is the duty of each principal to see that such records are maintained in accordance with regulations of the Virginia Board of Education and the Lunenburg County School Board. The principal is bonded, and the school board prescribes, by regulation, rules governing such bonds for employees who are responsible for school activity funds.

School activity funds are audited at least once a year by a duly qualified accountant or accounting firm approved by the School Board. A copy of the audit report is filed in the superintendent's office. Monthly reports of such funds are prepared and filed in the principal's office and annual reports are filed in the office of the principal or division superintendent. The cost of such audits are a proper charge against the school activity funds.

Adopted: April, 2008
Amended: May, 2010
Amended: October, 2014

Legal Refs.: Code of Virginia, 1950, as amended, §22.1-122.1.
8 VAC 20-240-10.
8 VAC 20-240-20.
8 VAC 20-240-40.

Cross Refs.: DG Custody and Disbursement of School Funds
DM Cash in School Buildings

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School Activity Funds

Principal Bonding:

All School principals shall be locally bonded under provisions made by local school board governance.

Internal Controls:

- All schools shall have two (2) signatures on their checks, with one signature being the Principal.
- All check formats should spell out "Two Signatures Required" and "Void after 90 Days" on the face of the checks.
- The principal shall open the monthly bank statement first, sign and date it, then turn it over to the bookkeeper for accountability.
- All financial data requires original signature (no signature stamps).

The Internal controls Checklist shall be reviewed, completed and maintained in the office of the principal in order to efficiently operate and maintain proper internal controls. A copy of the checklist shall be forwarded to the Finance Director.

Adopted: May, 2010

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Lunenburg County Public Schools
 Internal Controls Checklist
 School Activity Funds

School Name	Yes or <u>No</u>	<u>Comments</u>
Revenue		
1. Deposits made on a daily basis? Note: Small exception deposit ≤ \$100 can be kept overnight in a secure location.	_____	_____
2. Does teacher receipt student?	_____	_____
3. Does bookkeeper/principal receipt teachers?	_____	_____
4. Do teachers send cash collections	_____	_____
5. School employee who is primarily responsible for handling funds, preparing deposit slips, checks, etc. cannot be person who takes daily deposit to bank.	_____	_____
6. Use of prenumbered tickets for admission to activity events.	_____	_____
7. Use of activity event "consolidated box office report".	_____	_____
Check Writing		
8. Sign checks with original signature (no signature stamps).	_____	_____
9. No signed blank checks.	_____	_____
10. Two original signatures required	_____	_____
11. Check format should spell out "Two signature Required" and "Void After 90 Days."	_____	_____
Bank Statement Review		
12. Bank reconciliation monthly within 5 days of the receipt of the bank Statement.	_____	_____
13. Principal must open bank statement	_____	_____
14. Required use of EPES for monthly check reconciliation periodically reviewed by principal.	_____	_____

FUNDS FOR INSTRUCTIONAL MATERIALS AND OFFICE SUPPLIES

The school board may, by resolution and subject to the approval of the appropriating body, establish accounts in each of its departments and schools committed solely for the purchase of instructional materials and office supplies. The school board may authorize the transfer of a percentage of the funds budgeted for a school or division department, not to exceed thirty-five percent of the allocation, into the account.

The account shall be managed by the principal of the school or head of the division department who shall file a monthly accounting of the funds with the division superintendent. No additional funds shall be transferred into any such account unless the monthly accounting has been filed. The funds in the account may be disbursed for payment of obligations by issuing a negotiable check signed by the principal or head of the division department, and a second person designated by the school board. At the close of the fiscal year, all funds remaining in the accounts shall be returned to the school board simultaneously with a full accounting of the disbursements. All such accounts shall be subject to an annual audit as prescribed by Va. Code §15.2-2511 and to relevant provisions of the Virginia Public Procurement Act.

Adopted: April, 2008

Amended: February, 2014

Legal Refs.: Code of Virginia, 1950, as amended,, §22.1-122.1.

Cross Refs.: DG Custody and Disbursement of School Funds
DJA Purchasing Authority
DJB Petty Cash Funds
DJF Purchasing Procedures
DJG Vendor Relations
DK Payment Procedures

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FINANCIAL ACCOUNTING AND REPORTING

The superintendent or superintendent's designee is responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts.

The Lunenburg School Board receives monthly statements of the funds available for school purposes.

School food service funds and textbook funds will be held in separate, interest bearing, bank accounts.

At least once each year the school board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public either on the school division website or in hard copy at the central school division office, on a template prescribed by the Board of Education.

Adopted: March, 1992
Amended: September, 1992
Amended: October, 1994
Amended: November, 1996
Amended: November, 1998
Amended: September, 2002
Amended: April, 2008
Amended: May, 2009
Amended: September, 2015

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-90, 22.1-115.

Cross Ref.: CBA Qualifications and Duties of the Superintendent
DA Management of Funds
DB Annual Budget
DG Custody and Disbursement of School Funds
DGC School Activity Funds
DGD Funds for Instructional Materials and Office Supplies
DJB Petty Cash Funds
EF Food Service Program

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FINANCIAL ACCOUNTING AND REPORTING

Accounting

Reports of funds are required by the Superintendent for presentation to, and approval by, the School Board. Reports by the principal to be submitted by the 25th of each month must show the following information for each fund: balance at the beginning of the school session, receipts and disbursements during each month of the school session prior to the submission of the report, and the most current monthly balance. This procedure is not only required by the School Board, but recommended by the State Board of Education. It further provides good positions to be maintained by those persons in charge of handling money in each school.

Sale of Ice Cream

In accordance with federal requirements under the national school lunch program, ice cream may be sold during the lunch period if the proceeds from these sales go to the cafeteria fund.

Issued: March, 1992

REPORTING PER PUPIL COSTS

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the schools, the division superintendent will also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimate average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the appropriating body. The notification will also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice will be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request.

Adopted: August, 1994
Amended: April, 2004
Amended: May, 2011
Amended: May, 2012

Legal Refs.: Code of Virginia, 1950, as amended, section
22.1-92 (A)

Cross Ref.: DB Annual Budget

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SMALL PURCHASING

Pursuant to written procedures not requiring competitive sealed bids or competitive negotiation, the School Board may enter into single or term contracts for goods and services other than professional services and non-transportation related construction if the aggregate or the sum of all phases is not expected to exceed \$100,000 and transportation-related construction if the aggregate or sum of all phases is not expected to exceed \$25,000. However, such small purchase procedures shall provide for competition wherever practical. Such small purchase procedures may allow for single or term contracts for professional services without requiring competitive negotiation, provided the aggregate or the sum of all phases is not expected to exceed \$60,000. Where small purchase procedures are adopted for construction, the procedure shall not waive compliance with the Uniform State Building Code.

Adopted: March, 1992
Amended: October, 1994
Amended: January, 1995
Amended: October, 1996
Amended: June, 1997
Amended: April, 2001
Amended: April, 2004
Amended: May, 2009
Amended: May, 2011
Amended: May, 2012
Amended: May, 2013
Amended: May, 2015
Amended: May, 2016

Legal Refs.: Code of Virginia, 1950, as amended, sections 2.2-4303, 22.1-68, 22.1-78

Cross Ref.: DJF Purchasing Procedures

PURCHASING AUTHORITY

The superintendent with the School Board's formal approval may designate a qualified employee to serve as the purchasing agent for the Board. In this capacity, the agent for the Board may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state laws and regulations and School Board policies. All purchases made by the school division will be in accordance with the Virginia Public Procurement Act.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.

Internal Controls

The superintendent, or superintendent's designee, shall establish appropriate procedures for internal accounting controls.

Purchasing and Contracting

Lunenburg County School Board encourages full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting within the school division to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Adopted: March, 1992
Amended: October, 1994
Amended: November, 1996
Amended: November, 1998
Amended: April, 2002
Amended: April, 2008
Amended: February, 2014

Legal Refs.: Code of Virginia, 1950, as amended, §§ 2.24300 et seq.; 22.1-70, and 22.1-78.

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Cross Ref.: DGC School Activity Funds
DGD Funds for Instructional Materials and Office
Supplies
DJ, Small Purchasing
DJB Petty Cash Funds
DJF, Purchasing Procedures

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PETTY CASH FUNDS

The School Board may, by resolution, establish petty cash funds for the payment of properly itemized bills for materials, services, or supplies furnished to the school division under conditions calling for immediate payment to the vendor upon delivery. Such funds shall not exceed \$2,000.00 each.

If it establishes any petty cash funds, the School Board will appoint an agent or other person who shall be authorized only to approve payment of claims arising from commitments made pursuant to provisions of law from such petty cash funds. Any agent or person into whose hands any such fund is placed may pay such claims therefrom without necessity of prior receipt and audit of the claims by the School Board and without approval and issuance of the warrant of the School Board.

The clerk of the School Board shall report payments from petty cash funds to the School Board or to any appointed agent of the School Board for approval and reimbursement promptly after any claim has been paid.

A bond in the amount of \$4,000.00 will be required for each person distributing petty cash funds, but no additional bond shall be required of any person already bonded in the required amount.

Adopted: March, 1992
Amended: October, 1994
Amended: November, 1996
Amended: April, 2008

Legal Ref.: Code of Virginia, 1950, as amended, section
22.1-123

Cross Ref.: DJF Purchasing Procedures

PURCHASING PROCEDURES

All procurements made by the school division are in accordance with purchasing procedures as listed in board policy DJF-R and the Virginia Public Procurement Act.

Certification Regarding Sex Offenses

As a condition of awarding a contract for the provision of services that require the contractor or his employees to have direct contact with students on school property during regular school hours or during school-sponsored activities, the school board requires the contractor to provide certification.

- (1) that all persons who will provide such services have not been convicted of a felony or any offense involving the sexual molestation or physical or sexual abuse or rape of a child.

This requirement does not apply to a contractor or his employees providing services to the school division in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed on an urgent basis to ensure that school facilities are safe and habitable, when it is reasonably anticipated that the contractor or his employees will have no direct contact with students.

Unauthorized Aliens

The School Board provides in every written contract that the contractor does not, and shall not during the performance of the contract for goods and services in Virginia, knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986.

Discrimination by Contractor Prohibited

The School Board includes the following provisions in every contract of more than \$10,000:

1. During the performance of this contract, the contractor agrees as follows:

- a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or

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other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.

c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

2. The contractor will include the provisions of the foregoing paragraphs a, b and c in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

Adopted: March, 1992
Amended: October, 1994
Amended: April, 2002
Amended: July, 2006
Amended: June, 2007
Amended: June, 2008
Amended: April, 2009
Amended: February, 2011
Amended: September, 2015

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 2.2-4311, 2.2-4311.1, 22.1-296.1.

Cross Ref.: GCDA Effect of Criminal Conviction
IGBGA Online Courses and Virtual School Programs
KN Sex Offender Registry Notification

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PURCHASING PROCEDURES

- A. All procurements made by the school division will be in accordance with school board policy, these regulations, and the Virginia Public Procurement Act.
- B. Unless otherwise authorized by law or otherwise provided in these regulations, all public contracts with non-governmental contractors for the purchase or lease of goods or for the purchase of services, insurance, or construction will be awarded after competitive sealed bidding or competitive negotiation as provided below.
 - 1. Professional services shall be procured by competitive negotiation.
 - 2. Upon a determination made in advance by the school board and set forth in writing that competitive sealed bidding is either not practicable or not fiscally advantageous to the public, for a specific procurement of goods, services, insurance, or construction, then that specific procurement may be made by competitive negotiation. The writing shall document the basis for this determination.
 - 3. Upon a determination in writing that there is only one source practicably available for that which is to be procured, a contract may be negotiated and awarded to that source without competitive sealed bidding or competitive negotiation. The writing shall document the basis for this determination.
 - 4. A contract for the purchase or lease of goods or for the purchase of services, insurance, or construction which is not expected to exceed \$15,000.00 is not required to be let in accordance with competitive sealed bids or competitive negotiation, but will provide for competition wherever practicable and be let in accordance with these regulations. Bids or RFPs will be requested from all local providers of the goods or services being requested. The scope of the requests will be enlarged, within reason, to secure at least three (3) responses.
- C. The following contracts may be let without competition
 - 1. Purchase of goods or services which are performed or produced by persons, or in schools or workshops, under

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the supervision of the Virginia Department for the Visually Handicapped; or which are performed or produced by non-profit sheltered workshops serving the disabled.

2. Contracts for legal services, expert witnesses, and other services associated with litigation or regulatory proceedings without competitive sealed bidding or competitive negotiation, provided that the pertinent provisions of state law remain applicable.
 3. Extension of the term of an existing contract for services to allow completion of any work undertaken but not completed during the original term of the contract.
 4. Contracts for insurance if purchased through an association of which it is a member if the association was formed and is maintained for the purpose of promoting the interest and welfare of and developing close relationships with similar public bodies, provided such association has procured the insurance by use of competitive principles and provided that the public body has made a determination in advance after reasonable notice to the public and set forth in writing that competitive sealed bidding and competitive negotiation are not fiscally advantageous to the public. The writing shall document the basis for this determination.
- D. All purchases of and contracts for supplies, materials, equipment, or contractual services, other than emergency services, estimated to exceed \$5,000.00 but less than the minimum set by the state shall be made in the open market and legal advertisement for these bids are not required. The purchasing agent shall obtain at least three quotations of price (telephone quotations are permissible). These quotations will be reduced to writing. However, when three or more companies, regularly engaged in the production and sale of a particular supply, material, or equipment, are diligently solicited for quotations, and one or more for good and sound reasons does not provide a quotation, the purchasing agent is authorized to negotiate with a firm that can furnish the required item.

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- E. When safety and/or emergencies are prime factors or equipment is required to match or replace existing equipment, the requirement for three quotations in the \$5,000.00 to state minimum range is waived. This applies only to cases where bidding either formal or informal is impracticable due to time constraints or the nature of the equipment, at which time the purchasing agent would be required to furnish a sole source justification and attach the same to the purchase order.
- F. Before a bid is considered for award, the bidder may be requested by the purchasing agent to submit a statement regarding previous experience in performing comparable work, business and/or technical organization, financial resources, and plant available to be used in performing the work or in supplying materials, supplies, and equipment.
- G. A contractor may be debarred from contracting with the board for the following reasons:
1. default on quotations;
 2. fraud;
 3. violation of anti-trust laws;
 4. unsatisfactory performance for a public bid;
 5. failure to perform;
 6. violation of the Virginia Public Procurement Act and
 7. debarment by the Commonwealth of Virginia or any of its agencies.

The purchasing agent shall determine if a contractor is debarred and the length of the debarment. The purchasing agent will notify the contractor in writing of his determination. Such notice shall state the reasons for the debarment. The right of a contractor to contest the determination is governed by state law. A contractor who is debarred will be disqualified from receiving invitations for bids or requests for proposals and from receiving awards of contracts.

- H. The board, through its purchasing agent, will consider small and minority businesses in all phases of procurement. Minority person means a person who is a citizen or lawful permanent resident of the United States, and who is Black, Hispanic, Asian American, American Indian, Alaskan Native, or a member of other groups or other individuals found to be economically and socially disadvantaged by the Small Business Administration.

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- I. Should a bidder desire to submit a complaint or request, an explanation with regard to the meaning or interpretation of the invitation for bids or request for proposal, the complaint or the request for explanation shall be submitted in writing to the purchasing agent in sufficient time to allow a reply to reach the bidder prior to the date for submission of bids. Explanations will be in the form of an amendment to the invitation for bids or request for proposal and will be furnished all prospective bidders. Bidders must acknowledge receipt of all amendments with their bids.
- J. Unless canceled or rejected, a responsive sealed bid from the lowest responsible bidder shall be accepted as submitted, except that if the bid from the lowest responsible bidder exceeds available funds, the school board may, at its discretion, select such items or item as it deems appropriate to obtain a contract price within available funds. Items to be considered for negotiating purposes are: time, methods, change in quality and type without compromising the intended end product, all in the best interest of the school board. The procedures and conditions for such negotiations shall be summarized in the invitation to bid as follows:
1. The purchasing agent will notify the lowest responsible bidder that his bid exceeds the funds available and request a conference to negotiate the price downward.
 2. The low bidder confirms the negotiated price to the purchasing agent.
 3. If within the funds allocated and the end product is not compromised, a purchase order is issued based on negotiations.
 4. If negotiations do not come within funds available, the bidder shall be notified and additional funds shall be solicited.
 5. Should additional funds not be available, specifications may be changed to reflect lower costs and re-advertising for bids initiated.
- K. A bidder may withdraw a bid from consideration if the price bid was substantially lower than other bids due solely to a mistake therein, provided the bid was submitted in good faith, and the mistake was a clerical mistake as opposed to

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a judgment mistake, and was actually due to an unintentional arithmetical error or an unintentional omission which can be clearly shown by objective evidence drawn from inspection of the original work papers, documents, and materials used in the preparation of the bid sought to be withdrawn. This bidder shall give notice in writing of the claim of right to withdraw the bid within two business days after the conclusion of the bid opening procedure.

1. No bid may be withdrawn under this paragraph when the result would be the awarding of the contract on another bid of the same bidder or of another bidder in which the ownership of the withdrawing bidder is more than five percent (5%).
 2. If a bid is withdrawn under the authority of this paragraph, the lowest remaining bid shall be deemed to be the low bid.
 3. No bidder who is permitted to withdraw a bid shall, for compensation, supply any material or labor to or perform any subcontract or other work agreement for the person or firm to whom the contract is awarded or otherwise benefit, directly or indirectly, from the performance of the project for which the withdrawn bid was submitted.
 4. If the bidder is not allowed to withdraw the bid under this paragraph, the purchasing agent shall notify the bidder of the decision in writing and such notice shall state the reasons for the decision.
- L. Upon award of any construction contract exceeding \$15,000 awarded to any prime contractor, a performance bond and a payment bond each in the sum of the contract amount shall be furnished by the contractor.
- M. Contractual claims, whether for money or other relief, shall be submitted in writing to the purchasing agent within sixty (60) days after final payment; however, written notice of the contractor's intent to file such claim must be submitted to the purchasing agent at the time of occurrence. The purchasing agent shall render a decision in writing to the contractor within thirty (30) days after receipt of the claim.

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- N. For the purposes of the Board's Purchasing Policies, the following definitions apply:
1. "Responsible bidder" or "offer or" shall mean a person who has the capability, in all respects, to perform fully the contract requirements and the moral and business integrity and reliability which will assure good faith performance, and who has been prequalified, if required.
 2. "Responsive bidder" shall mean a person who has submitted a bid which conforms in all material respects to the Invitation to Bid.
- O. Each school within the division may enter into contracts providing that caps and gowns, photographs, class rings, yearbooks, and graduation announcements will be available for purchase or rental by students, parents, faculty or other persons using non-public money through the use of competitive negotiation as provided in these regulations.
- P. Purchase Orders for goods or services exceeding \$500.00 must be accompanied by documentation of the competitive process used to select the provider of such goods or services. A procurement form has been developed for this purpose. Exempt from this procedure will be any purchase by state contract, by local or regional contract or bidding, or any purchasing which already has standard documentation of the competitive process.

Issued: March, 1992
Amended: October, 1994
Amended: June, 2001

Legal Refs.: Small Business Act, Section 8a, as amended, 15
U.S.C. 637a

Code of Virginia, 1950, as amended, Sec. 2.1-117,
et seq.: Secs. 11-37 through 11-61

VENDOR RELATIONS

Access to School Premises

No vendor, agent, or sales representative enters the schools to advertise or sell goods or services to employees or students except as provided herein. Anyone found soliciting goods or services to students or employees in the schools or on school property during school hours without authorization is subject to legal action.

Vendors are not permitted to make appointments with individual School Board employees without the permission of the principal, the superintendent, or the superintendent's designee. No vendor is permitted to sell, arrange demonstrations of products or services, or take orders for goods or services without prior authorization from the principal, superintendent or the superintendent's designee.

This does not prevent authorized representatives of firms regularly supplying goods and services to the school division from having access to the schools in the course of their routine business duties.

Prohibition on Solicitation or Acceptance of Gifts

No employee with responsibility for a procurement transaction may request, accept, or agree to accept from a bidder, offeror, contractor or subcontractor anything of more than minimal value unless consideration of substantially equal or greater value is exchanged.

Disclosure of Subsequent Employment

No employee or former employee with official responsibility for procurement transactions may accept employment with any bidder, offeror or contractor with whom the employee or former employee dealt in an official capacity concerning procurement transactions for a period of one year from the end of employment by the school division unless the employee or former employee provides written notification to the division prior to commencement of employment by that bidder, offeror or contractor.

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Adopted: March, 1992
Amended: October, 1994
Amended: May, 2006
Amended: May, 2012
Amended: May, 2017

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4370,
2.2-4371, 22.1-78, 22.1-293.

Cross Ref.: GAH School Employee Conflict of Interests

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PAYMENT PROCEDURES

School Board

The School Board examines all claims against it, except those to be paid from petty cash funds or funds for the purchase of instructional materials and office supplies, and when approved, orders or authorizes payment thereof. A record of such approval and order or authorization is made in the minutes of the School Board. Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the School Board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the School Board.

The warrant shall be signed by the chairman or vice-chairman, and countersigned by the clerk or deputy clerk, made available to the person or persons, firm or corporation entitled to receive such payment and recorded in the form and manner prescribed by the Board of Education.

Fiscal Agent

The School Board may, by resolution, appoint an agent and deputy agent to examine and approve claims against it. A record of such approval and order or authorization shall be made and kept with the records of the School Board. Payment of each such claim so examined and approved by such agent or his deputy shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody, and disbursement of the funds made available to the School Board. The warrant shall be signed by such agent or his deputy and countersigned by the clerk or deputy clerk of the School Board.

However, (1) when the agent is the superintendent, who also occupies the position of School Board clerk, a countersignature from the chairman or vice-chairman is required and (2) when the deputy agent and the deputy clerk is one and the same person, the warrant must be countersigned by either the clerk or the agent of the School Board.

Each warrant shall be payable to the person or persons, firm or corporation entitled to receive payment. The face of the warrant shall state the purpose or service for which such payment is made and also that such warrant is drawn pursuant to authority delegated to such agent or his deputy by the school Board on the specified date.

(Continued)

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

Special Warrants

The Lunenburg County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- (i) all employees under written contract,
- (ii) all other employees whose rates of pay have been established by the School Board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- (iii) for payment on contracts for school construction projects according to the terms of such contracts.

All such special warrants shall be signed by the clerk or deputy clerk of the school board and countersigned by the division superintendent or the chairman or vice-chairman of the school board. When the division superintendent and clerk is one and the same person, such special warrants shall be countersigned by such chairman or vice-chairman. Such payrolls and contracts so paid shall be reviewed and approved by the school board at its next regular meeting.

Adopted: March, 1992
Amended: November, 1998
Amended: April, 2008
Amended: February, 2014

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-122
22.1-122.1, 22.1-123.

Cross Refs.: DG Custody and Disbursement of School Bunds
DJB, Petty Cash Funds
DGD Funds for Instructional Materials and Office
Supplies

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PAYROLL PROCEDURES

All salaries and supplements paid to all employees will be paid in accordance with the schedule approved by the School Board. If the School Board receives a waiver from the Board of Education permitting it to require students to attend prior to August 15, the School Board shall establish a payment schedule to ensure that all contract personnel are compensated for time worked within the first month of employment. The school division will maintain records that accurately reflect the compensation and related benefits of each employee.

Adopted: March, 1992.
Amended: November, 1996
Amended: April, 2008

Legal Ref.: Code of Virginia, 1950, as amended, sections 22.1-78, 22.1-296

Cross Refs.: DK Payment Procedures
DLB Salary Deductions

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SALARY DEDUCTIONS

Federal and State taxes will be automatically deducted from each employee's paycheck based on the most recent withholding statement provided by the employee. In the absence of a withholding statement, deductions will be made based on federal and/or State tax regulations.

A list of all voluntary deductions available to employees will be published annually and provided to all employees. Any additional voluntary deduction requests must be recommended by the superintendent and approved by the School Board.

Adopted: March, 1992
Amended: December, 1993
Amended: November, 1996

Legal Ref.: Code of Virginia, 1950, as amended, sections 22.1-78, 22.1-296

EXPENSE REIMBURSEMENTS

The School Board encourages attendance and participation of school personnel at professional meetings in professional development activities in order to improve work skills and to maintain high morale.

Requests for reimbursement from School Board funds will be honored only for activities approved in advance by the superintendent or superintendent's designee and for which a statement of travel, with supporting documents, is submitted at the conclusion of the trip.

Adopted: March, 1992
Amended: December, 1993
Amended: April, 2008
Amended: May, 2013

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-253.13:5, 22.1-296.

Cross Ref.: GCL Professional Staff Development

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CASH IN SCHOOL BUILDINGS

Teachers and other school personnel who come into possession of cash in connection with school activities will not leave the money unattended. As soon as is possible, and no later than the end of the school day, personnel in possession of cash shall turn it over to the principal's office for safe-keeping and proper accounting.

Adopted: March, 1992
Amended: December, 1993
Adopted: September, 2002
Adopted: April, 2008
Amended: May, 2010

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-68,
22.1-70, 22.1-78

Cross Ref.: DGC School Activity Funds

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DISPOSAL OF SURPLUS ITEMS

The school division shall apply trade-in allowances on equipment to be replaced against the purchase cost of the new equipment whenever possible.

The school division may dispose of equipment having no trade-in value by informal bid, auction or pre-priced sale as appropriate to the public. If items are valued in excess of \$500.00, formal authorization for negotiated sale or for putting the items to bid shall be obtained from the School Board.

The bidder or purchaser shall certify whether he/she is an officer or employee of the division or a member of the immediate family of an officer or employee. Officers and employees of the school division, and members of their immediate families, may purchase surplus property from the school division only if the property is being sold at uniform prices available to the public or if the goods are sold for less than \$500.00.

If reasonable attempts through the bidding or direct sales process to dispose of the items are unsuccessful, then the superintendent is authorized to arrange for their disposal.

Obsolete educational technology hardware and software that is being replaced pursuant to Va. Code §22.1-199.1 (B)(4) may be donated to other school divisions, to students, as provided in Board of Education guidelines, and to preschool programs in the Commonwealth. In addition, the school board may donate such obsolete educational technology hardware and software and other obsolete personal property to a Virginia nonprofit organization which is exempt from taxation under §501 (c)(3) of the Internal Revenue Code.

Adopted: March, 1992
Amended: December, 1993
Amended: January, 1995
Amended: November, 1996
Amended: June, 1998
Amended: June, 2000
Amended: April, 2002
Amended: May, 2003
Amended: April, 2005
Amended: June, 2005
Amended: July, 2006
Amended: August, 2010

(continued)

Legal Refs.: Code of Virginia, 1950, as amended, §§ 2.2-3108.B.2, 2.2-3109.C.3, 2.2-3110.A.7, 22.1-68, 22.1-78, 22.1-79(3), 22.1-129, 22.1-199.1(B) (4).

Guidelines for the Donation to Public School Students of Replaced Educational Hardware and Software by Local School Boards (Attachment A to Virginia Department of Education Superintendent's Memo No. 197 (Oct. 20, 2000)).

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NON-LOCALLY FUNDED PROGRAMS

In order to further the goals and objectives of the school division, The School Board may seek sources of revenue to supplement the funds provided through local, state and federal appropriations.

To promote efficiency in developing proposals and making application for specially funded programs, the superintendent may establish standard procedures for the preparation of proposals and their review. The superintendent shall ensure that none of the conditions of acceptance is in conflict with the policies of the Board, the objectives of the division, or State or federal law.

The superintendent may submit proposals or applications for grants prior to approval by the School Board. No such application or proposal shall be binding on the Board without its approval.

Adopted: November, 1993
Amended: November, 1996
Amended: April, 2008
Amended: May, 2014

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-88.

Cross Ref.: AE School Division Goals and Objectives
KH Public Gifts to the Schools
KQ Commercial, Promotional and Corporate Sponsorships and Partnership

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