
SECTION D: Fiscal Management

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
DI	Financial Accounting and Reporting
DIA	Reporting Per Pupil Costs
DJ	Small Purchasing
DJA	Purchasing Authority
DJB	Petty Cash Funds
DJF	Purchasing Procedures
DJG	Vendor Relations
DK	Payment Procedures
DL	Payroll Procedures
DLB	Salary Deductions
DLC	Expense Reimbursements
DM	Cash in School Buildings
DN	Disposal of Surplus Items
DO	Non-Locally Funded Programs

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.

If the appropriating body appropriates funds to the School Board 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.

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: August 11, 2014

Legal Ref.: Code of Virginia, 1950, as amended, §§ 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

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 available in hard copy as needed to citizens for inspection.

Adopted: July 13, 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 AND DISBURSEMENT OF SCHOOL FUNDS

All School Board funds except

- money generated by school activities, and classified "school activity fund accounts",
- petty cash funds and
- accounts established for the purchase of instructional materials and office supplies

are deposited with the AMELIA 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 AMELIA COUNTY treasurer, Virginia.

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

Adopted: JULY 13, 2015

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

8 VAC 20-240-10.

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

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 shall keep 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 principal¹ to see that such records are maintained in accordance with regulations of the Virginia Board of Education and the Amelia County School Board. The principal¹ shall be bonded, and the school board shall prescribe, by regulation, rules governing such bonds for employees who are responsible for school activity funds.

At least once a year, a duly qualified accountant, accounting firm, or internal auditor shall perform an audit, examination, or review of school activity funds to ensure funds are being managed in accordance with this policy and all funds are properly accounted for. The type of engagement (audit, examination, or review) and the accountant, accounting firm, or internal auditor, shall be approved by the School Board. A copy of the report resulting from the audit, examination, or review (and the completed corrective action plan, if suggestions for improvement are made) shall be reviewed by the superintendent and the School Board, and filed in the office of the clerk of the School Board, the superintendent, and the principal. The cost of such an audit, examination or review may be paid from the school operating fund or school activity funds. Monthly reports of such funds shall be prepared by the principal¹ and filed in the principal's office.

Adopted: October, 2010

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

8 VAC 20-720-10.

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

¹ The school board may designate a school division official other than the principal to perform the duties specified in this policy.

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 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: August 11, 2014

Legal Ref.: 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

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 Amelia County School Board receives monthly statements of the funds available for school purposes.

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: November 9, 2015

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

Cross Refs.:	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

REPORTING PER PUPIL COSTS

Each parent, guardian or other person having control or charge of a child enrolled in the Amelia County school division shall be notified, in writing, of the estimated per pupil cost for public education in the school division for the coming year.

Such notification will be given using forms developed by the Board of Education for this purpose.

Adopted: May 11, 2004

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

© VSBA

AMELIA COUNTY PUBLIC SCHOOLS

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 nontransportation 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 practicable. 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 procedures shall not waive compliance with the Uniform State Building Code.

Adopted: August 8, 2016

Legal Refs.: Code of Virginia, 1950, as amended, §§ 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, establishes appropriate procedures for internal accounting controls.

Purchasing and Contracting

Amelia 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: August 11, 2014

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 22.1-70 and 22.1-78.

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

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 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 deputy 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: July 8, 2008

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

Cross Ref.: DJF Purchasing Procedures

PURCHASING PROCEDURES

All procurements made by the school division are in accordance with 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 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 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: November 9, 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 Refs.:	GCD	Effect of Criminal Conviction
	IGBGA	Online Courses and Virtual School Programs
	KN	Sex Offender Registry Notification

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, or 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.

Adopted: June 26, 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

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 payable 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.

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 Amelia 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

- all employees under written contract,
- 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
- 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 superintendent or the chairman or vice-chairman of the School Board. When the 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: August 11, 2014

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

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

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: July 8, 2008

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

Cross Refs.: DK Payment Procedures
DLB Salary Deductions

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: September 1996

Legal Refs.: 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. The purpose of this policy is to provide the staff with opportunities to improve their work skills and to maintain high morale.

Request for reimbursement from School Board funds will be honored only for trips approved in advance by the superintendent or his/her designated representative and for which a statement of travel, with supporting documents, is submitted at the conclusion of the trip.

Adopted: July 8, 2008

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-67, 22.1-78, 22.1-122, 22.1-253.13:5, 22.1-296.

Cross Ref.: GCL Professional Staff Development

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: October, 2010

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

Cross Ref.: DGC School Activity Funds

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.

Adopted: January 13, 2004

Revised: August 9, 2005

Revised: July 11, 2006

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)).

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: August 11, 2014

Legal Ref.: 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 Partnerships