
Section D: Fiscal Management

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Management of Funds

The Charles City County School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses. The division superintendent or his designee shall be responsible for administering the School Board budget consistent with School Board policies and applicable state and federal law. The division superintendent or his designee shall use appropriate fiscal planning and management methods modeled after the best accepted business practices and directed toward the educational goals of the school division.

If the Charles City County Board of Supervisors approves the School Board budget by total expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the Board of Supervisors. The division superintendent or his designee may be authorized by the School Board to make line item transfers within a category.

Adopted: May 15, 2012

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, and 22.1-89 through 22.1-124
Virginia Board of Education Regulations Governing Classification of Expenditures
8 VAC 20-210-10
Governing Financial Retention Schedule
8 VAC 20-260-10

TRANSFER OF FUNDS (ACCOMPANYING REGULATION)

In accordance with Policy 3-1.1, the division superintendent is authorized to transfer funds within major budget categories. Transfers within the major budget categories that do not affect the categorical totals require approval as follow:

1. Budget transfers in excess of \$75,000 must be approved by the School Board.
2. The division superintendent must approve budget transfers in excess of \$20,000 and up to \$75,000.
3. The division superintendent designee may approve budget transfer up to \$20,000.
4. All transfers greater than \$20,000 shall be reported at the next school board meeting.

Budget transfer requests will be initiated and approved by the cost center manager on the appropriate form. The request will provide specific justification for the requested budget transfer. Then financial services office will maintain a log of all budget transfers, which will be available for School Board review.

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 21, 2009

Revised: July 19, 2011

Legal Refs.: Code of Virginia, 1950, as amended, §§ 15.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 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 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 Charles City 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 Charles City County treasurer, Charles City, Virginia.

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

Adopted: April 15, 2008

Revised: July 20, 2010

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 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 Charles City 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.

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 audit 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 principal and filed in the principal's office.

Adopted: April 15, 2008

Revised: July 20, 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

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: April 15, 2008

Revised: April 15, 2014

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

Cross Refs.: DG Custody and Disbursements 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 shall establish and be responsible for a division's accounting system that will satisfy the Virginia Department of Education's regulations regarding accounting practices and applicable federal, state, and local laws.

Financial Accounting and Reporting

The School Board will receive monthly statements, including statements of revenue and expenditures, showing the financial condition of the division as of the last day of the preceding month. School food service funds and textbook funds will be help in separate, interest bearing bank account.

At least once each year the School Board submits a report of all its expenditures to the appropriating body. Such report shall also be 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.

Inventories

The superintendent or his/her designee will be responsible for the inventory of all fixed assets of the school division.

School Level Accounting System

Each school is required to maintain an accurate, up-to-date accounting system of all money collected and disbursed by the school. These funds will be deposited in accounts in the name of the school.

A record of all receipts and disbursements will be maintained in accordance with the Charles City County Public Schools Activity Manual as promulgated by the superintendent and in accordance with regulations issued by the State Board of Education.

The principal will prepare and forward to the superintendent or his/her designee monthly financial statements, including statement of revenues and expenditures, showing the financial condition of the school as the last day of the preceding month.

Audit

In accordance with state statutes and regulations, all financial records of the division will be audited following the close of each fiscal year.

Adopted: July 21, 2009

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 estimated 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: July 1, 1998
Revised: May 3, 2004

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

Cross Ref.: DB Annual Budget

SMALL PURCHASING

1. Authority

This policy is adopted pursuant to Chapter 43 of the Code of Virginia.

2. Purpose

The purpose of this policy is to continue public confidence in purchasing by the School Board, to encourage competition in public purchasing among vendors or contractors, to administer fairly and equitably purchasing policies among bidders and to obtain high quality and goods and services at the lowest possible price.

3. Application

1. This policy applies to all public contracts with non-governmental contractors for purchases of goods and services.
2. Nothing in this policy shall prevent the Board from complying with the terms and conditions of any grant, gift or bequest which are not prohibited by law.

4. Definitions

1. The definitions set forth in Chapter 43, Article 2.2-4301 of the Code of Virginia are incorporated herein by reference.
2. As used herein "Superintendent" shall include his/her designee.

5. Administration

1. The Superintendent shall serve as the purchasing official for the Board, shall be responsible for the procurement of goods, services, and construction in accordance with this policy, and shall serve as official liaison with the county purchasing agent. The Superintendent shall promulgate such regulations as may be appropriate to carry out his duties hereunder.
2. The Superintendent may delegate to the principals the authority to make purchases for their respective schools. Such purchases must be consistent with this policy and shall be under the direction and supervision of the Superintendent.
3. The Board shall award all contracts in excess of \$50,000.00. The Superintendent or his designee may award contracts not exceeding \$50,000.00.

6. Methods of Procurement

1. All public contracts with nongovernmental contractors for the purchase or lease of goods, or for the purchase of services, insurance, or construction shall be awarded after competitive sealed bidding, or competitive negotiations as provided in this section, unless otherwise authorized by law or by this policy.
2. Professional services shall be procured by competitive negotiation, except that contracts for professional services not expected to exceed \$10,000.00 may be awarded without competitive negotiations.
3. Upon a determination in writing that competitive sealed bidding is either not practicable or not advantageous to the public, goods, services, insurance or construction may be procured by competitive negotiation. The writing shall document the basis for this determination.

4. Upon a determination in writing that there is only one source practicable 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. A written notice stating that only one source was determined to be practicable available, and identifying that which is being procured, the contractor selected, and the date on which the contract was or will be awarded shall be issued and posted in a designated public area or published in a newspaper of general circulation on the day the contract is awarded or the decision to award the contract is announced, whichever occurs first.

5. In case of emergency, a contract may be awarded without competitive sealed bidding or competitive negotiation; however, such procurement shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file. A written notice stating that the contract is being awarded on an emergency basis, and identifying that which is being procured, the contractor selected, and the date on which the contract was or will be awarded shall be issued and posted in a designated public area or published in a newspaper of general circulation on the day the contract is awarded or the decision to award the contract is announced, whichever occurs first.

6. All single or term contracts not expected to exceed \$10,000.00 shall not be subject to the competitive sealed bidding or competitive negotiation provisions herein. The Superintendent shall, whenever the amount of such contract exceeds \$10,000.00, secure three or more proposals in the commodity area of the transaction. Written quotations from vendors shall be obtained where practical, although verbal quotations will be permitted provided the Superintendent shall cause a written record to be filed with the records of the transaction.

7. Prequalification of Bidders

1. The Superintendent is authorized to prequalify bidders prior to any solicitation of bids, whether for goods, services, insurance or construction, by requiring prospective bidders to submit such information as the Superintendent shall deem appropriate, including samples, financial reports, and references; provided, however, that opportunity to prequalify, shall be given to any prospective bidder who has not been suspended or debarred under this policy.

2. The Superintendent may refuse to prequalify any prospective contractor, provided that written reasons for refusing to prequalify are made a part of the record in each case. The decision of the Superintendent shall be final. In considering any request for prequalification, the Superintendent shall determine whether there is reason to believe that the bidder possesses the management, financial soundness, and history of performance which indicate apparent ability to successfully complete the plans and specifications of the invitations for bid. The Superintendent may employ standard forms designed to elicit necessary information, or may design other forms for that purpose.

3. Prequalification of a bidder shall not constitute a conclusive determination that the bidder is responsible, and such bidder may be rejected as non-responsible on the basis of subsequently discovered information.

4. Failure of a bidder to prequalify with respect to a given procurement shall not bar the bidder from seeking prequalification as to future procurements, or from bidding on procurements which do not require prequalification.

8. Bid Bonds

1. Except in cases of emergency, all bids or proposals for construction contracts in excess of \$10,000 shall be accompanied by a bid bond from a surety company selected by the bidder which is legally authorized to do business in Virginia, as a guarantee that if the contract is awarded to such bidder, that bidder will enter into the contract for the work mentioned in the bid. The amount of the bid bond shall not exceed five percent of the amount bid.
2. At the discretion of the Superintendent, other bidders may be required to submit with their bid a bid bond, or a certified check, in an amount to be determined by the Superintendent and specified in the invitation to bid, which shall be forfeited to the Board as liquidated damages upon the bidder's failure to execute a contract awarded to him or upon the bidder's failure to furnish any required performance or payment bonds in connection with a contract awarded to him.
3. No forfeiture under a bid bond shall exceed the lesser of (i) the difference between the bid for which the bond was written and the next low bid, or (ii) the face amount of the bid bond.

9. Payment and Performance Bonds

1. Upon the award of any public construction contract exceeding \$10,000 awarded to any prime contractor, such contractor shall furnish to the Board the following bonds:
 1. A performance bond in the sum of the contract amount conditioned upon the faithful performance of the contract in strict conformity with the plans, specifications and conditions of the contract.
 2. A payment bond in the sum of the contract amount. Such bond shall be for the protection of claimants who have and fulfill contracts to supply labor or materials to the prime contractor to whom the contract was awarded, or to any subcontractors, in the prosecution of the work provided for in such contract, and shall be conditioned upon the prompt payment for all such material furnished or labor supplied or performed in the prosecution of the work.
 2. "Labor or materials" shall include public utility services and reasonable rentals of equipment, but only for periods when the equipment rented is actually used at the site.
 3. Each such bond shall be executed by one or more surety companies selected by the contractor which are legally authorized to do business in Virginia.
 4. Bonds shall be payable to the Board.
 5. Nothing in this section shall preclude the Superintendent from requiring payment or performance bonds for construction contracts below \$10,000.

10. Tie Bids

1. In the case of a tie bid, preference shall be given to goods, services and construction produced in Virginia or provided by Virginia persons, firms or corporations, if such a choice is available; otherwise the tie shall be decided by lot.
2. Whenever any bidder is a resident of any other state and such state under its laws allows a resident contractor of that state a preference, a like preference may be allowed to the lowest responsible bidder who is a resident of Virginia. If all bids received are for the same total amount or unit price, quality and service being equal, the contract shall be awarded to a local bidder.

11. Multi-Term Contracts

1. Unless otherwise provided by law, a contract for goods, services or insurance may be entered into for any period of time deemed to be in the best interests of the Board provided the term of the contract and conditions of renewal or extension, if any, are included in the solicitation and funds are available or have been approved by the Board of Supervisors for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds therefor.

2. When funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal period, the contract shall be canceled.

12. Competitive Sealed Bid Opening

1. Bids shall be submitted sealed to the Superintendent and shall be identified as bids on the envelope.

2. Bids shall be opened in public at the time and place stated in the public notices. The amount of each bid, and such other relevant information as the Superintendent deems appropriate, together with the name of each bidder shall be recorded; the record and each bid shall be open to public inspection.

13. Comments on Specifications

For complex equipment, supplies or repair, pre-bid conferences with prospective bidders are desirable after draft specifications have been prepared. Such conferences help to detect unclear provisions and tend to widen competition by removing unnecessarily restrictive language. Conferences on purchasing bids will be called by the Superintendent.

14. Compliance with Conditions on Federal Grants or Contracts

Where a procurement transaction involves the expenditure of federal assistance or contract funds, the receipt of which is conditioned upon compliance with mandatory requirements of federal laws or regulations not in conformance with the provisions of this policy and the applicable provisions of the Virginia Public Procurement Act (the "Act"), the Board may comply with such federal requirements upon a determination that acceptance of the grant or contract funds under the conditions is in the public interest. Such determination shall state the applicable provisions of the policy and Act in conflict with the conditions of the grant or contract.

15. Exceptions to Competitive Procurement

The provisions of Chapter 43 Section 2.2-4302.2 of the Code of Virginia are incorporated herein by reference.

16. Purchases Off State Contract

The Board may purchase goods and services from the State contracts maintained by the Division of Purchases and Supplies whenever the Board deems it in its best interests to do so.

17. Debarment

After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the Board or its designee is authorized to debar a person for cause from consideration for award of contracts. The debarment shall not be for a period of more than three years. The Board or its designee is authorized to suspend a person from consideration for award of contracts if there is probable cause to believe that the person has engaged in any activity which might lead to debarment. The suspension shall not be for a period exceeding six months. The causes of debarment include:

- (1) Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;
- (2) Conviction under state and federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently seriously, and directly affects responsibility as a Board contractor;
- (3) Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals;
- (4) Violation of contract provisions, as set forth below, of a character which is regarded by the Board or its designee to be so serious as to justify debarment action;
- (5) Deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided for in the contract;
- (6) A recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment; or
- (7) Any other cause the Board or its designee determines to be so serious and compelling as to affect responsibility as a Board contractor including debarment by another governmental entity for any cause in this policy; and for violation of the ethical standards set forth in this policy.
- (8) The Board or its designee shall issue written decisions to debar or suspend. The decision shall state the reasons for the action taken.

18. Miscellaneous Provisions

Pursuant to Chapter 43 Article 2.2-4300 through 2.2-4377 of the Virginia Public Procurement Act shall apply to purchases by and on behalf of the Board.

19. Severability

Should any provision of this policy be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of this policy as a whole or any part thereof other than the part so declared invalid or unconstitutional.

Adopted: July 21, 2009

Revised: July 19, 2011

Revised: November 13, 2018

Legal Refs.: Code of Virginia, 1950, as amended, Chapter 43.

Cross Ref.: DJ-R Small Purchasing Regulations

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

The Charles City 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 therefore; and to seek maximum educational value for every dollar expended.

Adopted: April 15, 2008
Revised: April 15, 2014

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

Cross Ref.: 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 therefore without necessity of prior receipt and audit of the claims by the School Board and without approval and insurance 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: April 15, 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. Page 1 of 2
- 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: May 19, 2009
Revised: April 19, 2011

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

PURCHASING PROCEDURES

- A. All procurements made by any department, office, or school within the 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 nongovernmental 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 at 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 purchase of services, insurance, or construction which is not expected to exceed \$30,000."00 ^ is not required to be let in accordance with competitive sealed bids or competitive negotiation, but will be let in accordance with these regulations.

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

4. unsatisfactory performance for a public bid;
5. failure to perform; ^
6. violation of the Virginia Public Procurement Act;
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 notice shall state the reasons for the debarment. The right of a contractor to contest the determination is governed by a contractor who is debarred will be disqualified receiving invitations for bids or requests for proposals and from receiving awards of contracts.

- H. The board, through its purchasing agent, will consider small minority businesses in all phases of the procurement process. Minority person means a person ...who is a citizen or lawful permanent resident of the United States, and Hispanic, Asian American, American Indian, or Alaskan Native, or a member of other groups or other economically and socially disadvantaged by the Small Business.
- 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 for 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 excepted 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 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 and subcontract or other work agreement for the person 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 a 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) day 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.
- N. For the purposes of the Board's Purchasing Policies, the following definitions apply:
1. "Responsible bidder" or "offeror" shall mean a person who has the capability, in all respects, to preform 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.

Legal Ref.: Small Business Act, Section 8a, as amended, 15 U.S.C. 637a.
Code of Virginia, 1950, as amended, §§ 22.1-117, et seq.: Secs. 11-37 through 11-61.

VENDOR RELATIONS

Access to School Premises

No vendor, agent, or sales representative may enter 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 shall be subject to legal action.

Vendors are not permitted to make appointments with individual School Board employees without the permission of the principal, or 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: April 18, 2006

Revised: July 17, 2012

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

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 \s 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 Charles City 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: April 15, 2008

Revised: April 15, 2014

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

Cross Ref.: 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: April 15, 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:

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 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: April 15, 2008

Revised: July 30, 2013

Legal Ref: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-253, 13:5, 22.1-296.

Cross Ref: GCL Professional Staff Development

TRAVEL EXPENSE REIMBURSEMENT PROCEDURES

1. Traveling on School Board business includes trips outside of the county to conferences, conventions, workshops, seminars, educational and training courses, forums, and other school-related business. An "authorized trip" is defined as one having been approved by the Superintendent or his/her designee. All travel should be paid for via the school purchase card program. If an employee encounters costs that could not be paid for via the purchase card, they should submit the attached reimbursement request for those expenses. All travel that is completed on the purchase card should be documented on the attached "Trip Expense Report". Claims for reimbursement must be presented to the School Board on the standard Travel Expense Reimbursement Voucher (attached).
2. Travel reimbursement vouchers must be typed or printed legibly. Forms are located in each main office and in the online forms folder. By signing and submitting the Travel Expense Reimbursement Voucher, the traveler is validating the accuracy and truthfulness of the claim for funds. Any amount deemed unreasonable may be adjusted by the Assistant Superintendent for Finance and Operations with an explanation given to the employee.
3. Give name and dates of meeting and places of attendance - please include city and state at a minimum (addresses, if available, will allow for better calculation of mileage).
4. Mileage should be listed on the travel form from your work location to your destination and back to your work location. However, if you leave from home because it is closer than coming to work, then you should use mileage from your home. Mileage will only be granted if you do not have access to a county vehicle. If a county vehicle is available and the employee chooses to use his/her personal car, then mileage is not reimbursable. The only exception is if the only vehicles available are high mileage vehicles that the transportation director feels are not appropriate for long distance travel, then the traveler may use their personal vehicle and receive reimbursement.
 - a. The allowance per mile for use of personal cars is equal to the most current rate established by the IRS, generally set on January 1st of each calendar year.
 - b. Mileage will not be reimbursed for travel that is incidental to the normal course of a person's daily commute. For example, if you have a stop on your way home that is school-related business, you will not be reimbursed for mileage to that stop.
 - c. Miles traveled should be listed on the day the travel actually occurred.
 - d. Tolls are reimbursed only with proper receipts.
 - e. When using School Board owned vehicles, request reimbursement for gas only with proper receipt and documentation of prior approval for travel.
 - f. Transportation will be reimbursed for trains, planes, or buses with proper receipts.
 - g. Attach a copy of the approved conference/meeting request form to the travel reimbursement request form.
5. List name and place of lodging and itemize lodging charges by date. DO NOT include personal telephone calls. Motel receipts must show a zero balance. If they do not show a zero balance, a receipt must be included showing that the hotel bill has been paid.

6. Meals will be reimbursed only with proper receipt. Identify each meal separately (including tax & tip) for each day. An itemized receipt should be submitted for each meal. The maximum food allowance per day is \$40.00. Receipts MUST be itemized and show actual food and non-alcoholic beverage purchased (alcoholic beverages will not be reimbursed). Local conferences and meetings will not be reimbursed for meals. If travel does not involve a complete day, the allowance for meals is as follows: breakfast \$8, lunch \$12, dinner \$20. If a traveler leaves their home after 6 a.m. they will not be reimbursed for breakfast. If the traveler arrives at home prior to 7 p.m. they will not be allowed reimbursement for dinner.
7. If more than one person is on a receipt, each person and his/her amount must be identified. There are times when a traveler wishes to bring family members on travel with them. The school board is not responsible for any expense incurred by family members who travel with the employee. Receipts turned in to the School Board for reimbursement must have the traveler's expenses marked clearly and separate from any family expenses.
8. Identify taxi or bus when used; give points of origin and destination, accompanied by proper receipt. Reimbursement will not be given for taxi or bus trips to and from restaurants and/or other activities not directly related to conference attending. Tips are considered a proper item of traveling expenses, provided the amounts are in proportion to services rendered. They should be listed separately on the reimbursement form.
9. When requesting reimbursement for registration fees paid, a copy of the registration form, showing cost, must be attached with the receipt.
10. Non-reimbursable items include:
 - Personal expenses such as telephone calls, haircuts, valet, laundry, and room service are not reimbursable.
 - Self entertainment activities such as movies, night clubs, health clubs, dinner theaters, bowling, and/or any alcohol beverages are not reimbursable.
 - No traveler shall be allowed mileage when traveling with another traveler who claims and is entitled to mileage or transportation expenses.
 - No travel insurance premiums will be paid by the School Board.
 - Loss of funds or personal belongings while traveling is the responsibility of the employee and is not reimbursable. The cost of traveler's checks is not a reimbursable item.
11. Only original receipts will be accepted. All receipts must be identified by vendor, store merchant, and restaurant or establishment name. Receipts submitted without these will be voided. We prefer you tape receipts to a piece of paper and then attach that paper to the travel form.
12. Travel forms must be signed by the traveler, his/her supervisor, and the administrator whose account is being charged (may or may not be the same as supervisor). An approved copy of the professional leave form must be submitted with travel form. Professional leave forms are not mandatory for "local meetings" that involve 1 day or less, unless a substitute is involved.

13. For support staff traveling for short business meetings or one day meetings, submit you mileage on a monthly basis using the attached routine business travel form. While routine mileage is acceptable, staff should still verify the availability of transportation assets before using their own vehicle.

All travel statements are due in the finance office no later than the closing date of accounts payable for that month. Please note: Due to fiscal year closeouts, if June travel is no submitted by July 7, the individual cannot be reimbursed.

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: April 15, 2008

Revised: July 20, 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. 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: August 15, 2006

Revised: August 16, 2010

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 provide the best educational opportunities possible for children of the school division, the School Board may seek as many sources of revenue as possible to supplement the funds provided through local appropriation and the basic aid offered by the state.

To ensure coordination and to avoid confusion 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 also 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 special grants prior to approval by the School Board. No such application or proposal shall be binding on the Board without its approval.

Adopted: April 15, 2008

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