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SECTION D: Fiscal Management

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## 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 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: July 1, 1998  
Revised: September 4, 2002  
Revised: June 2, 2008  
Revised: January 7, 2013  
Revised: May 19, 2014

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Legal Refs.: 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 1, 1998  
Revised: June 2, 2003  
Revised: November 3, 2008  
Revised: August 3, 2009  
Revised: October 3, 2011  
NKSB Review: January 7, 2013 – no changes  
Revised: July 13, 2015

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 15.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 22.1-90, 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 (internal) accounts," 2) petty cash funds, and 3) accounts established for the purchase of instructional materials and office supplies, are deposited with the New Kent 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 New Kent County treasurer, New Kent, Virginia.

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

Adopted: July 1, 1998  
Revised: June 2, 2008  
Revised: July 12, 2010  
NKSBS Review: January 7, 2013 – no changes  
Revised: May 8, 2015

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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 New Kent 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: June 2, 2008  
Revised: July 12, 2010  
Revised: January 7, 2013  
Revised: January 7, 2015

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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

## BONDING REQUIREMENTS FOR SCHOOL ACTIVITY FUNDS

Principals shall hold a fiduciary responsibility for all school activity funds and ensure that such funds are protected and used for the benefit of their respective schools.

Principals in New Kent County Schools shall be bonded in an amount no less than ten thousand dollars (\$10,000), and the School Board shall pay the premiums for each bond. Principals shall discharge under the direction of the division Superintendent or designee, all duties required by law and policy and such duties as may be requested by the Superintendent or designee.

Adopted: July 12, 2010

NKSB Review: January 7, 2013 – no changes

## 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: June 2, 2008  
 NKSB Review: January 7, 2013 – no changes  
 Revised: May 19, 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 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 New Kent 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: February 1, 1999  
Revised: September 4, 2002  
Revised: June 2, 2008  
Revised: August 3, 2009  
Revised: January 7, 2013  
Revised: November 2, 2015

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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

## 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  
Revised: October 3, 2011  
Revised: August 20, 2012

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

Cross Ref.: DB Annual Budget

## 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 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.

See attached Procurement Guidelines.

Adopted: July 1, 1998  
Revised: June 5, 2001  
Revised: May 3, 2004  
Revised: August 3, 2009  
Revised: October 3, 2011  
Revised: August 20, 2012  
Revised: June 17, 2013  
Revised: July 13, 2015  
Revised: July 18, 2016

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

Cross Ref.: DJF Purchasing Procedures

## CURRENT PROCUREMENT GUIDELINES

Price Competition Requirements:

Prior to any purchase of goods or services, reasonable price competition is desired. Reasonable price competition shall depend on the amount of purchase and is defined in the following circumstances:

- (a) For purchases in the amount of \$2,000 or less, no documentation of solicitation of prices is required. The individual making the purchase shall compare prices from as many responsible suppliers of the goods required as is practical and shall purchase from that supplier where total costs are lowest, when quality and timeliness of delivery are comparable.
- (b) For purchases in excess of \$2,000 but not greater than \$30,000, at least three (3) suppliers shall be contacted and the person making the purchase shall receive three written quotes. The supplier shall be required to submit a quote within 15 working days.
- (c) For purchases in excess of \$30,000 and not greater than \$50,000, four suppliers will be contacted and will be required to submit written quotes within 15 days. Purchases expected to exceed \$30,000 shall require posting a public notice on appropriate websites.
- (d) For purchases in excess of \$50,000 and not greater than \$100,000, four suppliers will be contacted and will be required to submit written quotes within 15 days. These purchases will be approved by the School Board.

<u>Amount</u>	<u>Requirements</u>
\$1 – 2,000	No Documentation Required
\$2,001 – 30,000	Three Written Quotes
\$30,001 – 50,000	Four Written Quotes
\$50,001 – 100,000	Four Written Quotes and School Board Approval
\$100,001 +	Competitive Bid (RFP/IFB)

Sole Source Purchases:

Upon a determination, documented 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. All sole source purchases must be approved by the designated purchasing agent. The School Board shall issue a written notice stating that only once source was determined to be practicably available, and identifying that which is being procured, the contractor selected, and the date on which the contract was or will be awarded. Such notice shall be posted on appropriate websites, and such notice may be published in a newspaper of general circulation.

Emergency Purchases:

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. All emergency purchases must be approved by the designated purchasing agent. The School Board shall issue 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. Such notice shall be posted on appropriate websites, and such notice may be published in a newspaper of general circulation.

Note:

The Code of Virginia, specifically the Public Procurement Act, shall prevail in the absence of any explicit school board policy.

NKSB Review: January 7, 2013

NKSB Review: May 19, 2014

NKSB Review: November 3, 2014

Revised: December 2, 2014

## 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 New Kent 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: February 1, 1999  
Revised: June 3, 2002  
Revised: June 2, 2008  
NKSB Review: January 7, 2013 – no changes  
Revised: May 19, 2014

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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: July 1, 1998  
Revised: June 2, 2008  
NKSB Review: October 1, 2012 – no changes

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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: July 1, 1998  
Revised: June 3, 2002  
Revised: August 7, 2006  
Revised: August 6, 2007  
Revised: November 3, 2008  
Revised: May 18, 2009  
Revised: May 2, 2011  
NKSB Review: January 7, 2013 – no changes  
Revised: November 2, 2015

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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

## 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, the 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: July 1, 1998  
Revised: May 1, 2006  
Revised: August 20, 2012  
Revised: August 7, 2017

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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 New Kent 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: February 1, 1999  
Revised: June 2, 2008  
NKSB Review: October 1, 2012 – no changes  
Revised: May 19, 2014

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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 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 1, 1998  
Revised: June 2, 2008  
NKSB Review: January 7, 2013 – no changes

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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. All voluntary deduction requests must be recommended by the Superintendent and approved by the School Board.

Adopted: July 1, 1998  
Revised: January 7, 2013

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

## EXPENSE REIMBURSEMENTS

The School Board shall encourage 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. The form to be used is attached.

Adopted: July 1, 1998  
Revised: June 2, 2008  
Reviewed: January 7, 2013 – no changes  
Revised: June 17, 2013

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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





## TRAVEL EXPENSE REIMBURSEMENT VOUCHER

### Travel Reimbursement Procedures (revised January 1, 2017)

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 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 1<sup>st</sup> 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. Hotel 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

## TRAVEL EXPENSE REIMBURSEMENT VOUCHER

& 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 6am they will not be reimbursed for breakfast. If the traveler arrives at home prior to 7pm 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 travelers 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

NKCPS, PO Box 110, New Kent, VA 23124 (804) 966-9650

## TRAVEL EXPENSE REIMBURSEMENT VOUCHER

**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 your 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 not submitted by July 7<sup>TH</sup>, the individual cannot be reimbursed.**

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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: July 1, 1998  
Revised: September 4, 2002  
Revised: June 2, 2008  
Revised: July 12, 2010  
NKSB Review: January 7, 2013 – no changes

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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 and consigned for sale to an auction house or dealer 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(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: July 1, 1998  
Revised: November 6, 2000  
Revised: June 3, 2002  
Revised: June 2, 2003  
Revised: June 6, 2005  
Revised: August 1, 2005  
Revised: August 7, 2006  
Revised: October 4, 2010  
NKSB Review: January 7, 2013 – no changes

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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)).

## GUIDELINES FOR DISPOSING OF OBSOLETE COMPUTER EQUIPMENT AND SOFTWARE

Computer equipment and software that have become obsolete may be disposed of by the school division through the following steps:

1. The building principal and technology coordinator need to complete the attached form indicating that the equipment and software is not useable by the school division and that the software licensing is no longer applicable. The form should be forwarded to the Executive Director of Budget and Finance. Copies need to be maintained by the principal and technology coordinator.
2. Each building principal will need to develop a list of students eligible to receive the obsolete equipment and/or software according to the following criteria:
  - a) Students who are eligible for free or reduced lunch and
  - b) Students who have failed one or more SOL tests from their last SOL test administration.
3. The principal of Title I schools will contact parents on their eligibility list regarding the time, date, and location as to when the equipment and software will be made available for their review. The items will be given away on a “first come basis.” The technology coordinator will be available during the time indicated and will document which items were selected.
4. If items are still available, the principal of the other schools will contact the parents of students on their eligibility list following the same process. The technology coordinator will be available during the time indicated and will document which items were selected.
5. If items are still available, the obsolete computers and software will be made available to students who are **not** on the eligibility lists. The technology coordinator will be available during the time indicated to document the items selected.
6. If items are still available, they will be put up for public auction according to the division policy.

Note: Staff members are prohibited from bidding on school equipment at auction.

Adopted: April 4, 2001  
NKSB Review: January 7, 2013

NEW KENT PUBLIC SCHOOLS  
OBSOLETE COMPUTER, EQUIPMENT AND SOFTWARE

Date	Item Description	Serial No.

**Recommended that items should be auctioned:**

Signature-Technology Coordinator	Date	Signature-Building Principal	Date
<	This item was selected by eligible student/parent on _____(date)		
<	This item was auctioned on _____(date)		

Adopted: April 4, 2001  
NKSB Review: January 7, 2013 – no changes



## 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: July 1, 1998  
Revised: June 2, 2008  
Revised: January 7, 2013  
Revised: July 7, 2014

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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 Partnerships

ACQUISITION AND DISPOSITION  
OF CAREER AND TECHNICAL EDUCATION PROPERTY

The School Board may expend funds for the purpose of acquiring a site for the construction, or to acquire personal property for use in a career and technical education project.

All projects shall be sold within a reasonable time from completion of the project. A completed real estate project may be sold to include any associated land owned by the School Board whether the property was previously purchased or specifically acquired for the project.

The School Board shall make reasonable and good faith efforts to ensure that fair market value is received from the sale of any real property, including any land, or personal property incorporated in a career and technical education project.

Adopted: July 1, 1998  
Revised: October 1, 2012

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Legal Refs: Code of Virginia, as amended, sections 22.1-79(3), 22.1-129 (C), 22.1-234.

Cross Refs: DJF PURCHASING PROCEDURES  
DN DISPOSAL OF SURPLUS ITEMS