

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.

If the appropriating body appropriates funds to the School Board by total expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to the School Board by major classifications, no funds are expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.

The superintendent may be authorized by the School Board to make line item transfers within a category.

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

Adopted: July 15, 2014

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-89, 22.1-94.

Cross Refs.:	DB	Annual Budget
	DG	Custody and Disbursement of School Funds
	DI	Financial Accounting and Reporting
	DJ	Small Purchasing
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ANNUAL BUDGET

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

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

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

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

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

Adopted: July 21, 2015

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

CUSTODY AND DISBURSEMENT OF SCHOOL FUNDS

All School Board funds except

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

are deposited with the Mathews 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 Mathews County treasurer, Mathews, Virginia.

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

Adopted: July 21, 2015

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

8 VAC 20-240-10.

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

SCHOOL ACTIVITY FUNDS

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

Each school 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 Mathews County School Board. The principal is bonded, and the school board prescribes, by regulation, rules governing such bonds for employees who are responsible for school activity funds.

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

Adopted: July 21, 2015

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

8 VAC 20-240-10.

8 VAC 20-240-20.

8 VAC 20-240-40.

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

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: July 15, 2014

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

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

FINANCIAL ACCOUNTING AND REPORTING

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

The Mathews 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: July 19, 2016

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

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

FINANCIAL ACCOUNTING AND REPORTING
School Activity Funds/Internal Accounts

Regulations for Individual Schools

A. General Rules

1. Student Activity Funds are to be used solely in accordance with the purpose for which such funds are collected.
2. Projects for the raising of student body funds shall, in general, contribute to the educational experience of students and shall not conflict with the instructional program.
3. Funds derived from the student body as a whole shall be so expended as to benefit the student body as a whole either directly or indirectly.
4. Student body funds shall, in general, be expended in such a way as to benefit those students currently in school who have contributed to the accumulation of such funds.
5. Student body representation shall be required in the management of funds raised by the student body and expended for its benefit subject to faculty supervision.
6. The management of student body funds shall be in accordance with the best business practices, including sound budgetary and accounting procedures.
7. Student body business shall be conducted in such a manner as to offer minimum competition to commercial concerns.
8. Principals, through their representatives, shall participate in the preparation, modification, and interpretation of policies, regulations and procedures affecting student body affairs.
9. Budget planning shall be accomplished for each Student Activity Fund and shall be under the supervision of faculty as designated by the Principal.
10. Inventories shall be taken regularly of all merchandise, equipment and other property of the student body and inventory records maintained for each account.
11. Rules shall be established by each School Principal governing approval of expenditures, approval of purchases, investment of surplus (if any) and disposition of funds as the students graduate.
12. Each school may carry on projects for raising money to support its program of student activities, provided such projects are approved by the

Principal and do not conflict with the objectives of the school program. No admission charges may be made for any activity during the regular school day and no employee shall use pressure to compel students to support such programs after school hours.

13. The Principal shall require that all funds in the school (organizations, activities, athletic, library, teachers, collection, entertainment, etc.) be deposited in one central fund. The bank account shall be established as a depository.
14. The School Financial Clerk shall have a bound, pre-numbered, duplicate receipt book, furnished by the Central Office. The School Financial Clerk shall issue receipts of all funds receipts, and such funds shall be deposited intact in the bank account. The duplicate copy of all receipts shall be preserved as a part of the permanent records of the fund.
15. All expenditures shall be approved in advance by the Principal or designee. The check shall bear the signature of the School Financial Clerk and be countersigned by the Principal or designee. No check shall be made payable to cash. In addition to the records mentioned above, the cash receipts and disbursements journal and fund ledger shall be supported by a properly approved invoice or expenditure voucher.
16. All funds collected at events or by other personnel must be remitted to the School Financial Clerk no later than the next business day.

B. Virginia Retail Sales and Use Tax

All schools are expected to abide by the Rules and Regulations of the "Virginia Retail Sales and Use Tax Act" as issued and administered by the Code of Virginia, Section 58.1-600.

C. Audits

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

Adopted: July 19, 2016

Cross Ref.: DA Management of Funds
 DG Custody and Disbursement of School Funds
 DGC School Activity Accounts
 DI Financial Accounting and Reporting

FINANCIAL ACCOUNTING AND REPORTING
School Board Allotments to Schools

Regulations for Individual Schools

A. General Rules

1. School Board allotments funds are to be used solely in accordance for which the funds are allotted (i.e. Instruction, Office, Replacement of Equipment, First Aid, Library).
2. Expenditure planning shall be accomplished for each allotment and shall be under the supervision of the Principal.
3. Inventories shall be taken regularly of all merchandise, equipment, and other property and inventory records maintained for each account.
4. All expenditures shall be approved in advance by the Principal.
5. The School Financial Clerk shall retain a record and balances of allocations by the School Board.
6. Purchase requisitions shall be submitted to the School's Financial Clerk. Orders then will be submitted to the School Board for approval. Schools cannot make direct orders for materials paid for by School Board allotments.
7. Schools will be responsible for making corrections to orders (i.e. wrong items ordered, delivered damaged) and obtaining credits as needed, as well as, informing School Board of such issues.
8. The School Board will make payment of all orders using School Board allotments.

Adopted: July 19, 2016

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Personal Loans

No personal loans of any description shall be made from school funds.

Adopted: May 20, 1997

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 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 17, 2012

Legal Ref.: Code of Virginia, 1950, as amended, § 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 nontransportation related construction if the aggregate or the sum of all phases is not expected to exceed \$100,000 and transportation-related construction if the aggregate or sum of all phases is not expected to exceed \$25,000. However, such small purchase procedures shall provide for competition wherever practicable. Such small purchase procedures may allow for single or term contracts for professional services without requiring competitive negotiation, provided the aggregate or the sum of all phases is not expected to exceed \$60,000. Where small purchase procedures are adopted for construction, the procedures shall not waive compliance with the Uniform State Building Code.

Adopted: July 19, 2016

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

Cross Ref.: DJF Purchasing Procedures

SMALL PURCHASING PROCEDURES
(Not expected to exceed limitations listed within
Mathews County School Board Policy File: DJ)

Introduction

These procedures are issued as operational guidelines based upon School Board Policy DJ. That policy is in accordance with the Small Purchasing Policy of the Mathews County Board of Supervisors and the Virginia Public Procurement Act. The Mathews County Board of Supervisors policy states that "For the Mathews County School System, small purchases shall be approved by the Division Superintendent and the Mathews County School Board."

These procedures apply to all purchases of supplies, materials, services and equipment using Federal, state or local funds.

General

- A. All purchases of goods, contracted services, insurance and capital improvements estimated to be less than \$60,000 in value, shall not be subject to the requirements of the competitive sealed bidding procedures as described in School Board Policy DJF.
- B. However, the purchasing authority shall, whenever the amount thereof exceeds \$5,000, secure two 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 a written record of such verbal quotations and must be documented and accompany the Purchase Order.

Procedures

- A. Purchases Under \$5,000:
 - 1. Repair and maintenance items do not require quotations, but invoices must indicate for what purpose purchased and for use at which school or location.
 - 2. Supplies, materials and equipment requested to be purchased from instructional supply allotments must be submitted on a Purchase Order and approved by the School Principal.

B. Purchases Over \$5,001 to \$30,000, Not Listed on State Contract:

1. School or Department initiating the purchase request is required to obtain at least (2) two, preferably (3) three quotations.
2. Quotations may be obtained by phone or in writing and must be documented and accompany the Purchase Order.
3. Requests will be submitted to the Division Superintendent for approval before purchase order is written and placed.

C. Purchased Over \$30,001 to \$60,000, Not Listed on State Contract:

1. The School or Department is required to submit to the School Board Office, complete written specifications for each order and (4) four suggested vendors with addresses and telephone numbers with Purchase Order.
2. The purchasing authority will obtain quotations from the (4) four suggested vendors or others. Quotations may be obtained by phone or written request and must be documented and accompany the Purchase Order. The estimated dollar amount and the detail of the specifications will determine if written quotations are necessary.
3. Quotations on Purchase Orders will be submitted to the Division Superintendent for approval.

D. State Contract Purchases

1. The Va. Department of General Services has entered into statewide contracts with vendors for purchases of certain materials, equipment and supplies. Local school boards may purchase such items under state contract.
2. Any items purchased under state contract must be ordered by the School Board Office in accordance with those contracts and under state specifications.
3. Requests for purchases under state contract must be submitted to the School Board Office with written specifications for each item.

Adopted: July 18, 2017

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

Cross Ref.: DJ Small Purchasing

DJF Purchasing Procedures

PURCHASING AUTHORITY

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

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

Internal Controls

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

Purchasing and Contracting

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

Adopted: July 15, 2014

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

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

PETTY CASH FUNDS

The School Board may by, resolution, establish petty cash funds for the payment of properly itemized bills for materials, services, or supplies furnished to the school division under conditions calling for immediate payment to the vendor upon delivery. Such funds shall not exceed \$2,000 each.

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

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

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

Adopted: July 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.
 - 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 19, 2016

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

Cross Refs.:	GCD	Effect of Criminal Conviction
	IGA	Online Courses and Virtual School Programs
	KN	Sex Offender Registry Notification

PURCHASING PROCEDURES
Competitive Sealed Bidding Awards

A. Lowest Responsible Bidder

In determining the “lowest responsible bidder,” in addition to price, the purchasing authority shall consider:

1. The ability, capacity and skill of the bidder to perform the contract and provide the service required.
2. Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference.
3. The character, integrity, reputation, judgment, experience and efficiency of the bidder.
4. The quality of performance of previous contracts and services.
5. The previous existing compliance by the bidder with laws and ordinances relating to the contract or service.
6. The sufficiency of the financial services and ability of the bidder to perform the contract or provide the service.
7. The quality, availability and adaptability of the goods, or services to the particular use required.
8. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.
9. The number and scope of conditions attached to the bid.

B. Negotiation with Lowest Responsible Responsive Bidder if Bids Exceed Available Funding

Unless all bids are canceled or rejected, the Owners reserves the right granted by paragraph 11-53 of the Code of Virginia to negotiate with the lowest responsible, responsive bidder to obtain a contract price within the funds available to the owner, whenever the low bid submitted by a responsible, responsive bidder exceeds the Owner’s available funds. For the purpose of determining when such negotiations may take place, the term “available funds” shall mean those funds which are budgeted by the Owner for this contract prior to the issuance of the written Invitation to Bid. Negotiations with the low bidder may include both modifications of the bid price and the Work to be performed. Nothing herein shall prevent the Owner from

negotiating a price lower than the bid price, but higher than the funds available, as defined above, in the event that additional funds have become available. The Owner shall initiate such negotiations by written notice to the lowest responsive, responsible bidder that its bid exceeds the available funds and the Owner wishes to negotiate a lower contract price. The times, places and manner of negotiating shall be agreed on by the Owner and the lowest, responsive, responsible bidder.

Adopted: July 19, 2016

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

PURCHASING PROCEDURES Ethics in Public Contracting

A. Generally

The School Board demands compliance with both the word and intent of Article 6 of the Virginia Public Procurement Act, entitled "Ethics in Public Contracting." This regulation details the provisions of this law.

B. Definitions

The words defined in this regulation shall have the meaning set forth below:

1. "Immediate family" shall mean a spouse, children, parents, brothers, sisters, and any other person living in the same household of the employee.
2. "Official responsibility" shall mean administrative or operating authority, whether immediate or final, to initiate, approve, disapprove or otherwise affect a procurement transaction or any claim resulting therefrom.
3. "Pecuniary interest arising from the procurement" shall mean a personal interest in a contract as defined in The State and Local Government Conflict of Interest Act as defined in Code of Virginia Section 2.2-3100 et seq.
4. "Procurement transaction" shall mean all functions that pertain to the obtaining of any goods, services or construction, including description of requirements, selection and solicitation of sources, preparation and award of contract and all phases of contract administration.

C. Proscribed Participation by Employees in Procurement Transactions

No employee having official responsibility for a procurement transaction shall participate in that transaction on behalf of the School Board when the employee knows that:

1. The employee is contemporaneously employed by the bidder, offeror or contractor involved in the procurement transaction;
2. The employee, the employee's partner or any member of the employee's immediate family holds a position with the bidder, offeror or contractor such as an officer, director, trustee, partner or the like, or is employed in a capacity involving personal and substantial participation in the procurement transaction, or owns or controls an interest of more than 5 percent;

3. The employee, the employee's partner, or any member of the employee's immediate family has a pecuniary interest arising from the procurement transaction; or
4. The employee, the employee's partner, or any member of the employee's immediate family is negotiating, or has an arrangement concerning, prospective employment with a bidder, offeror or contractor.

D. Solicitation or Acceptance of Gifts; Gifts by Bidders, Offerors, Contractors or Subcontractors

1. No employee having official responsibility for a procurement transaction shall solicit, demand, accept or agree to accept from a bidder, offeror, contractor or subcontractor any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal or minimal value, present or promised, unless consideration of substantially equal or greater value is exchanged. The School Board may recover the value of anything conveyed in violation of this section.
2. No bidder, offeror, contractor or subcontractor shall confer upon any employee having official responsibility for a procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is exchanged.

E. Disclosure of Subsequent Employment

No employee or former employee having official responsibility for procurement transactions shall 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 (1) one year from the cessation of employment by the School Board unless the employee or former employee provides written notification to the Division Superintendent prior to commencement of employment by that bidder, offeror or contractor.

F. Kickbacks

1. No contractor or subcontractor shall demand or receive from any of his suppliers or his subcontractors as an inducement for the award of a subcontract or order, any payment, loan, subscription, advance, deposit of money, services or anything, present or promised, unless consideration of substantially equal or greater value is exchanged.
2. No subcontractor or supplier shall make, or offer to make, kickbacks as described in this regulation.

3. No person shall demand or receive any payment, loan, subscription, advance, deposit of money, services or anything of value in return for an agreement not to compete on a public contract.
4. If a subcontractor or supplier makes a kickback or other prohibited payment as described in this regulation, the amount thereof shall be conclusively presumed to have been included in the price of the subcontract or order and ultimately borne by the School Board and will be recoverable from both the maker and recipient. Recovery from one offending party shall not preclude recovery from other offending parties.

G. Participation in Bid Preparation; Limitation on Submitting Bid for Same Procurement

1. No person who, for compensation, prepares an invitation for bid or request for or on behalf of the School Board shall (i) submit a bid or proposal for that procurement or any portion thereof (ii) disclose to any bidder or offeror information concerning the procurement that is not available to the public. However, the School Board may permit such person to submit a bid or proposal for that procurement or any portion thereof if the School Board determines that the exclusion of the person would limit the number of potential qualified bidders or offerors in a manner contrary to the best interests of the School Board.

H. Purchase of Building Materials, Etc. from Architect or Engineer Prohibited

1. Except in the case of emergency, no building materials, supplies or equipment for any building or structure constructed by or for the School Board shall be sold by or purchased from any person employed as an independent contractor by the School Board to furnish architectural or engineering services, but not construction, for such building or structure, or from any partnership, association or corporation in which such architect or any engineer has personal interests as defined in Code of Virginia Section 2.2-3101.

I. Penalty for Violation

Willful violation of any provision of this regulation shall constitute a Class misdemeanor as defined in Code of Virginia Section 2.2-4377. Upon conviction, any employee, in addition to any other fine or penalty provided by law shall forfeit his/her employment.

The penalty for conviction of a Class 1 misdemeanor is up to \$2,500 fine and/or up to one (1) year in jail or both as defined in Code of Virginia Section 18:2-11.

J. Misrepresentations Prohibited

1. No employee having official responsibility for a procurement transaction shall knowingly falsify, conceal, or misrepresent a material fact; knowingly make any false, fictitious or fraudulent statements or representations; or make or use any false writing or document knowing it to contain false, fictitious or fraudulent statement or entry.

Adopted: July 19, 2016

Regulatory Authority: 1982 (Effective Jan.1, 1983)

Legal Ref.: Code of Virginia Section 2.2-4300-4377 (Virginia Public Procurement Act)

VENDOR RELATIONS

Access to School Premises

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

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

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

Prohibition on Solicitation or Acceptance of Gifts

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

Disclosure of Subsequent Employment

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

Adopted: July 18, 2017

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

Cross Ref.: GAH School Employee Conflict of Interests

PAYMENT PROCEDURES

School Board

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

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

Fiscal Agent

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

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

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

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

Special Warrants

The Mathews 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: July 15, 2014

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

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

PAYROLL PROCEDURES

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

Adopted: July 15, 2008

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

Cross Refs.: DK Payment Procedures
DLB Salary Deductions

PAYROLL SCHEDULES & NOTIFICATIONS

Employee Pay Schedule

Payroll for all employee's enrolled in direct deposit will receive funds electronically on the last Friday of every month, unless payday falls on a non-working or non-school day. If the last Friday of the month falls on a non-working day/non-school day, all employees will be paid on the prior working day/school day.

Payroll checks for employees without direct deposit may pick up checks at the employee's work location on payday. If a check is not picked up by close of business, it will be mailed to the employee's home address.

In the event of an unscheduled school closing or emergency that occurs on a scheduled pay day, payroll and leave processing will be conducted as soon as feasible.

Holiday Pay Schedule

During the months of November and December employee payroll checks and direct deposits may be dispersed on the last school day prior to Thanksgiving and Christmas Break, at the discretion of the superintendent.

Notifications

All employees are notified of changes or reminders of payroll dates on paystubs or on direct deposit notifications which are emailed monthly.

Direct Deposit Option

Enrollment in payroll direct deposit is available to all employees and strongly recommended.

Salaries

All employee salaries are paid in twelve (12) monthly payments.

Adopted: July 19, 2016

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:



JAN 21 1997

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

GARNISHMENTS

In the event that garnishment or similar proceedings are instituted against an employee, the school division will deduct the required amount from the employee's paycheck. The amount deducted from the employee's disposable earnings will not exceed that permitted by law or the Virginia Department of Labor and Industry.

Adopted: March 18, 1997

Legal Reference:

(Code of Virginia, Section 34-29) Maximum portion of disposable income subject to garnishment.

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: July 16, 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

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 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: Aug. 16, 2011

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

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

NON-LOCALLY FUNDED PROGRAMS

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

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

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

Adopted: July 15, 2014

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

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

INSURANCE/RETIREMENT PLAN

A. Insurance

1. Workers' Compensation

The Mathews County School Board provides coverage to employees for work-related injuries and/or illness through the Virginia Workers' Compensation Act.

The division superintendent shall develop such regulations as may be required to protect the employee's rights as well as those of the School Board.

2. Health Insurance

The School Board will pay a portion of a full-time employee's health insurance premium. The employee, at his/her own expense, may add extra coverage or may increase the type of coverage for acceptable members of his/her family. The portion of the premium paid by the School Board will be determined annually in accordance with the Affordable Care Act regulations, plan requirements and availability of funds.

3. Health Insurance for Retired Employees

Employees who retire under provisions of the Virginia Retirement System (VRS) prior to age 65 shall be eligible to remain on the School Board group health plan under the following conditions:

- a. Retirees must pay full cost of premium with no portion paid by the School Board;
- b. Premiums are paid in advance and directly to the insurance company by the retiree;
- c. Retirees that are no longer eligible for the School Board health insurance plan, may enroll in the Medicare Supplement plan upon reaching age 65 or upon enrollment in the Medicare Program. Any family member covered on the retiree's health insurance plan will no longer be eligible for coverage when the retiree is no longer an employee of the School System.

4. Group Life Insurance

The School Board provides a group life insurance program through the Virginia Retirement System for all full-time employees. Premiums are paid by the Mathews County School Board.

5. Tort Insurance

The School Board carries a blanket tort insurance policy for all employees and School Board members.

B. Retirement Plan

Membership in the Virginia Retirement System is mandatory for all full-time employees. There is a mandatory five (5) percent employee annual contribution.

Adopted: Dec. 12, 1983

Amended: Nov. 17, 1992

Amended: Nov. 21, 1995

Amended: July 21, 1998

Amended: July 19, 2016

Cross Ref.: GBO Virginia Retirement System