BUSINESS

MANUAL

for Schools and Central Offices

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**1.1 PURPOSE OF BUSINESS MANUAL**

**The purpose of the Business Manual is to: (1) establish school and central office business policies, (2) ensure an appropriate degree of standardization in the accounting of school activity and central office funds, (3) establish proper business management procedures in the business operations of the schools and central office departments/operations, and (4) promote and enhance fiscal accountability and stewardship.**

**The Business Manual mainly addresses the aforementioned purpose at the school level, due to the magnitude of the various business transactions (including banking services) that occur at the school level under a separate, decentralized accounting system. However, in order to promulgate the applicability of this purpose at the central office level, each section of the Business Manual, where applicable, will include a Central Offices (and/or Schools and Central Offices) sub-section for pertinent section information for the central office departments/operations.**

**The central offices represent, in general, centrally located departments/operations (e.g., administrative/instructional support departments (e.g., School Administration; Curriculum and Instruction; Budget and Finance; Media and Communications Development; Human Resources; Technology; Educational Leadership and Assessment), administrative support operations (e.g., School Plant, Supply Services, Food Services, Transportation, Custodial Services, Facilities Planning and Construction, Safe Schools and Risk Management)).**

The Business Manual is a supplement to School Board Bylaws, Policies, Regulations, administrative directives, and other authoritative documents. As such, it will be necessary for the Business Manual to be reviewed and updated periodically. Changes will be made as circumstances dictate. All users of the Business Manual are encouraged to provide comments and suggestions for improvements.

**This section and sections 2 through 6 of the Business Manual are general information sections. The remaining sections (including appendixes) provide details that are more specific in nature. However, all of the sections are important and subject to an audit for compliance.**

**1.2 PUBLIC TRUST**

**As guardian of the public trust, it is incumbent on the employees of Virginia Beach City Public Schools to ensure that:**

1. **School activity and central office funds are handled in strict accordance with established business practices and accounting procedures; and School Board Bylaws, Policies, Regulations, administrative directives, this Business Manual, and other authoritative documents**
2. **Any impropriety or appearance of impropriety be avoided at all times**
3. **A decorum, openness, and communication with the general public be maintained**
4. **A system be provided that protects the integrity of and provides safeguards for employees handling money and budgets**
5. **Clear and accurate documentation of the proper use of school activity and central office funds be maintained**

**1.3 SCHOOL ACTIVITY ACCOUNTS**

According to the Regulations of the Commonwealth of Virginia Board of Education, school activity funds are defined as, “All funds received from extracurricular school activities, such as entertainment, athletic contests, cafeteria, club dues, etc., and from any and all activities of the school involving personnel, students, or property…” The local school boards are responsible for administering these regulations in the schools under their control.

Each school is permitted to have school activity accounts maintained in accordance with the regulations of the Board of Education. The purpose of the school activity accounts regulations are to provide administrative control over the income and disbursement of monies for school activities and organizations, and to provide an accurate record of all financial transactions of these activities and organizations.

**2.1 SCHOOL ACTIVITY ACCOUNTS**

**Duties of the Board of Education and the local School Board as they relate to the governing and handling of school activity funds include the following:**

Section 4 of Article VIII of the Constitution of Virginia states that the general supervision of the public school system shall be vested in a Board of Education, to be appointed by the Governor, subject to confirmation by the General Assembly.

**Section 22.1-16 of the Code of Virginia, as amended, states that, “The Board of Education may adopt bylaws for its own government and promulgate such regulations as may be necessary to carry out its powers and duties and the provisions of this title.”**

**Section 22.1-71 of the Code of Virginia, as amended, states that, “The duly appointed or elected members shall constitute the school board. Every such school board is declared a body corporate and, in its corporate capacity, is vested with all the powers and charged with all the duties, obligations and responsibilities imposed upon school boards by law…”**

**Section 22.1-79 of the Code of Virginia, as amended, states that the local School Board shall among other duties:**

“See that the school laws are properly explained, enforced and observed…care for, manage and control the property of the school division…”

The basic principles that have been established by the State Department of Education to assist school divisions in administering school activity funds are:

A. School activity funds shall be used solely in accordance with the purpose for which such funds are collected.

B. Projects for raising school activity funds shall contribute to the educational experience of students and shall not conflict with the instructional program.

C. Funds derived from the student body as a whole shall be used to benefit the student body as a whole.

1. Generally, school activity funds must be spent in such a way as to benefit those students who are in school and who have contributed to the accumulation of such funds.
2. Student representation is encouraged in the management of funds raised by the student body and spent for its benefit, subject to faculty supervision.
3. School activity funds shall be managed in accordance with the best business practices, including sound budgetary and accounting procedures.
4. Student body business shall be conducted in such a manner as to offer maximum competition with commercial concerns.
5. Principals, through their representatives, shall participate in the preparation, modification, and interpretation of the policies, regulations, and procedures affecting student body affairs.

The bookkeeper shall be bonded and the local School Board shall prescribe rules governing such bonds for employees who are responsible for school activity funds. Volunteers and students are not bonded; therefore, they must not be responsible for handling funds.

Financial records must be retained in accordance with regulations adopted by the Board of Education. Local school boards, at their discretion, may retain such records for longer periods.

***See School Board Policy 3-51 – School Activity Funds/Internal Accounts for further information.***

Responsibilities of Certain Employees in School Activity Fund Accounting are as follows:

2.2 SUPERINTENDENT – SCHOOL ACTIVITY ACCOUNTS RESPONSIBILITY

* The Division Superintendent shall have authority to implement all policies and rules pertaining to the supervision and administration of school activity funds in schools, in accordance with established policies and regulations of the Board of Education, the local School Board, and the Code of Virginia, as amended.

2.3 PRINCIPAL – SCHOOL ACTIVITY ACCOUNTS RESPONSIBILITY

* The responsibility for safeguarding, accounting, and managing the school activity funds rests solely with the principal and shall include the conduct of student financial activities in accordance with the policies, rules, and procedures set forth by the Commonwealth of Virginia, the local School Board, and the Superintendent. The duties to be performed in providing proper management and security of the funds may be delegated to the degree desired by the principal; however, the responsibility for managing school activity funds remains with the principal.

2.4 BOOKKEEPER

* The bookkeeper, under the supervision of the principal, will receipt (however, not directly from external sources (e.g., parents, students, vendors)), deposit, account for, and disburse all funds flowing through the school activity accounts. Ideally, the bookkeeper must not be an authorized check signer. However, where personnel are limited, the bookkeeper can sign checks, when a countersignature is required.

2.5 CLASS/CLUB SPONSOR

* The principal of each school shall appoint a teacher/sponsor to supervise each activity fund project. Each sponsor must become familiar with and ensure compliance with the particular school activity requirements and responsibilities. Sponsors who are responsible for activities with a school activity account will review the financial operations and condition of the account periodically. Such sponsor must deal with the bookkeeper in a sincere spirit of cooperation, performing their functions in a complete, accurate, and timely manner.

2.6 OFFICE OF BUSINESS SERVICES – SCHOOL BUSINESS ASSISTANT

* The School Business Assistant, under the supervision of the Director of Business Services, provides daily “how to” bookkeeping training and assistance to the school bookkeepers. In addition, the School Business Assistant provides the same training and assistance to the bookkeeper’s back-up, substitute, and/or office staff (as determined by the principal), in order for the business operations of the school to continue in the bookkeeper’s absence. The School Business Assistant is not permitted to conduct any direct business transactions at the school level (due to internal control issues), except in an emergency or unusual situation (e.g., until a substitute can be employed and trained) and with the written approval of the principal and Director of Business Services.

2.7 OFFICE OF BUSINESS SERVICES – SCHOOL RENTALS ASSISTANT

* The School Rentals Assistant, under the supervision of the Director of Business Services, provides assistance to the schools, monitors compliance, and provides final approval on school facility use by external applicants in compliance with Section 24 (School Facility Use) in this Business Manual and related School Board Policies and Regulations.

2.8 OPERATING BUDGET/FINANCIAL ACCOUNTABILITY

Responsibilities of Certain Employees in the financial management of their respective departments/operations and the operating budget are as follows:

2.9 SUPERINTENDENT – OPERATING BUDGET/FINANCIAL ACCOUNTABILITY RESPONSIBILITY

* In accordance with Section 22.1-92 of the Code of Virginia, as amended, it is the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body appropriating funds for the school division, by the date specified in Section 15.2-2503 (April 1) of the Code of Virginia, as amended, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division.

*See Section 16.5 – Budgets (Central Offices – Superintendent’s Estimate of Needs) for further information.*

2.10 CABINET MEMBER – OPERATING BUDGET/FINANCIAL ACCOUNTABILITY RESPONSIBILITY

* Each Cabinet Member of the Superintendent’s Cabinet is responsible for designated budget categories, including departmental spending and line item compliance. Each Cabinet Member has signature authority for their respective budget category(ies) and budget unit(s). However, the Cabinet Member may share such authority. Delegating signature authority does not nullify the Cabinet Member’s responsibility for fiscal accountability and stewardship.

*See School Board Policy 3-43 – Fiscal Responsibility of Administrators for Individual Accounts for further information.*

2.11 BUDGET UNIT MANAGER

* The Budget Manager is responsible for a designated budget unit(s) under the authority of a Cabinet Member.

2.12 BUDGET OFFICE

* The Budget Office is responsible for developing the operating budget and budget monitoring, forecasting, trend analysis, evaluations, position control, and similar budget functions on the budgets presented in the operating budget adopted by the School Board and City Council.

*See Section 16 – Budgets (Central Offices) for further information.*

2.13 AGENT OF THE SCHOOL BOARD

* In accordance with Section 22.1-122 of the Code of Virginia, as amended, a School Board shall examine all claims against it and, when approved, shall order or authorize the payment thereof. However, a School Board may, in its discretion by resolution, appoint an agent, and a deputy agent to act for the agent in her/his absence or inability to perform this duty, to examine and approve claims and, when approved by her/him or her/his deputy, to order or authorize the payment thereof (the deputy agent, however, cannot approve a claim when the deputy agent has knowledge of the agent’s unresolved issue(s) with such claim, unless the agent is on long-term leave or has terminated employment and the deputy agent has satisfactorily resolved the issue(s)).

*See Section 10.42 – Disbursements/Expenditures (Central Offices – Approval and Payment of Claims) for further information.*

*In addition, see School Board Bylaw 1-6 – Fiscal Agent for further information.*

2.14 OFFICE OF BUSINESS SERVICES

* + **The mission of the Office of Business Services is to efficiently and effectively provide the financial administration and management of the daily business operations of the school division. The Office of Business Services serves the school division and the public in various capacities including: accounts payable and payroll processing; recognition of and accounting for various revenue sources and expenditures; assistance to schools on activity funds and facility rentals; maintenance of a capital assets inventory system; accounting for intergovernmental grants and the capital improvement, health insurance, and risk management programs; preparation of financial reports and analysis for internal and external parties; and similar business functions.**

2.15 OFFICE OF BUSINESS SERVICES – ACCOUNTS PAYABLE DIVISION

* The Office of Business Services/Accounts Payable Division is responsible for the pre-auditing of orders, reimbursements, payments, prepayments, travel advances, and similar transactions.

*See the following for further information:*

*Section 13 – Accounts Payable (Schools and Central Offices)*

*Section 13 – Accounts Payable (Central Offices)*

2.16 OFFICE OF BUSINESS SERVICES – FINANCIAL MANAGEMENT/ACCOUNTING DIVISION

* The Office of Business Services/Financial Management/Accounting Division is responsible for the financial management of the daily business operations of the school division including the accounting for and reporting of all of the revenues and expenditures; and the maintenance of the capital assets inventory system meeting the capitalization threshold.

2.17 OFFICE OF BUSINESS SERVICES – PAYROLL DIVISION

* **The Office of Business Services/Payroll Division is responsible for processing and payment of gross salaries, wages, and other compensation approved by the Department of Human Resources; certain employee reimbursements; and withholdings and deductions (pre- and post-tax) authorized by law, court orders, employees, and other authoritative documents/directives. In addition, the Time and Attendance Section of the Payroll Division is responsible for overseeing the WISE Time and Attendance module, and training and assisting the timekeepers and sign-off authorities in the schools and central offices.**

*See Section 27 – Payroll-General Information (Schools and Central Offices) for further information.*

2.18 BOOKKEEPER AND SCHOOL ADMINISTRATIVE ASSOCIATE I HIRING

* Based on the Office of Internal Audit’s recommendation to the Audit Committee, the Departments of Budget and Finance, School Administration, and Human Resources have mandated that the Office of Business Services be directly involved with the principal in the interview/hiring process for a vacant Bookkeeper or School Administrative Associate I position, as follows:
  + The Director of Business Services or her/his designee will prescreen all applicants via the Applicant Tracking System (ATS) and establish a pool of candidates with bookkeeping experience in ATS under “Searching/Saved Searches” and labeled with the school name and position
  + The principal/interview committee will select from this pool of candidates only (unless otherwise approved by the Director of Business Services) and interview a minimum of 3 candidates
  + The Director of Business Services or her/his designee may serve on the interview committee at the principal’s discretion
  + Once the interview committee has completed the interview process, a recommended candidate to fill the vacant position is selected and submitted to the Chief Financial Officer (CFO) for approval via e-mail
  + If the CFO approves the recommended candidate, the candidate will be forwarded to the Department of Human Resources by the CFO via e-mail for processing
  + If the CFO does not approve the recommended candidate, the interview committee must reconvene to continue the interview process which may entail re-advertising the vacant position

3.1 INTERNAL CONTROLS OVERVIEW

Internal control has been defined by the State Comptroller as:

“The conscious inclusion in an agency’s operations of a series of actions to achieve certain specified objectives relating to control over assets and over accounting and record keeping practices. Broadly, the objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded from unauthorized use or disposition and that financial records are reliable to permit the preparation of financial statements and make meaningful decisions regarding the allocation and use of financial resources.”

Internal control techniques are used by all managers to make their operations conform to a desired pattern to achieve established objectives. The most important financial activities in handling school activity accounts are the receipt and disbursement of cash. The sensitive nature of cash demands strong internal control procedures.

The basic standards of internal control are defined, as follows:

1. *Documentation* – Internal controls shall be clearly described in writing by the principal/central office administrator or designee, in an orderly manner, to include the selective use of flowcharts, and documentation shall be readily available in a central or limited number of designated locations.
2. *Recording of Transactions* – Transactions shall be recorded as executed and shall be properly classified.
3. *Execution of Transactions* – Independent evidence shall be maintained that authorizations are issued by persons acting within the scope of their authority and that transactions conform to the terms of the authorizations.
4. *Separation of Duties* – Key duties such as authorizing, approving, and recording transactions, issuing or receiving assets, making payments, and reviewing or auditing such transactions shall be assigned to separate individuals to maximize the effectiveness of internal control and to minimize the risk of loss. Internal control depends largely on the elimination of opportunities to conceal errors or irregularities. Such control, in turn, depends on the assignment of work in such a manner that no one individual is responsible for all phases of an activity or transaction, thereby creating a situation that would permit errors or irregularities to go undetected.
5. *Supervision* – Qualified and continuous supervision shall be provided to ensure that approved procedures are followed. Lines of responsibility and accountability shall be clearly defined.
6. *Access to Resources* – Access to resources shall be limited to authorized personnel. Access includes both direct physical access and indirect access through the preparation or processing of documents that authorize the use and disposition of resources. Periodic comparison shall be made of the resources used with the recorded accountability of the use to detect any discrepancy.
7. *Competent Personnel* – Reasonable care shall be taken to ensure that essential personnel have high standards of integrity and are competent. This assurance can be achieved by education, training, and relevant experience.
8. *Reasonable Assurance* – Internal controls will provide reasonable, but not absolute, assurance that the objectives will be accomplished. This standard recognizes that the cost of internal controls should not exceed the benefits to be derived from the controls. The benefits consist of significant reductions in the risks of failing to achieve the stated objectives.
9. *Records* – Procedures shall be implemented to ensure that records, regardless of medium, be secure from unauthorized use, alteration, or destruction, and be retained in accordance with the policies of the Library of Virginia, and be readily auditable.

4.1 ACCOUNTING SYSTEM/RECORDS OVERVIEW – SCHOOLS

Educational accounting and financial reporting must satisfy a number of objectives simultaneously. A method of accounting exists to provide complete, accurate, and timely financial information to persons responsible for the operation of the school.

The Manatee Accounting Software system is used by the Virginia Beach City Public Schools to account for school activity accounts. In addition, InSITE is used as the central accounting system (e.g., for the school allocation accounts): BuySpeed is used to process Purchase Requisitions, the Receiving function, and Payment Requests; and Synergy is used for the recording and payment of delinquent accounts.

*See the following for further information:*

*Appendix A – Manatee Accounting Software provides a step-by-step quick reference guide to commonly used functions of the Manatee Accounting Software system.*

*Appendix C – Central Accounting System (InSITE) provides a quick reference guide to commonly used features of the central accounting system (InSITE).*

*See the Office of Purchasing Services website for the most recent copy of the BuySpeed Guidelines.*

*Appendix E – Synergy System provides a quick reference guide to the Synergy System for the tracking of delinquent accounts.*

**The financial records of each club and organization are a part of the school records for accounting and audit purposes. Each school sponsored organization or club shall maintain financial records consisting of receipt books, Internal Accounting Control forms, Transmittal Envelopes, fundraiser inventory control forms, and any other documents necessary to give a full accounting of all receipts and disbursements.**

**Receipt books are used by an employee (e.g., teacher) to generate an individual receipt to the paying party (e.g., student, parent). Internal Accounting Control forms are used by an employee to list the paying parties. Transmittal Envelopes are used to transmit the payments collected by an employee to the bookkeeper with the receipts and/or Internal Accounting Control forms enclosed.**

***Appendix B – Business Forms/Documents references each of the above documents and other business documents.***

**The club sponsor will ensure that credit is given to all individuals turning in money and record it appropriately by: (1) writing an individual receipt, or (2) recording names and amounts paid on an Internal Accounting Control form, before transmitting money to the bookkeeper in a Transmittal Envelope. All teachers/sponsors will turn in their Transmittal Envelopes with their Receipt Book and Internal Accounting Control forms, for the end of the year audit. It is the responsibility of the teachers/sponsors to maintain their appropriate financial records.**

***See the following for further information:***

***Section 9 – Receipts/Revenues (Schools)***

***Section 9 – Receipts/Revenues (Schools and Central Offices)***

***Section 10 – Disbursements/Expenditures (Schools)***

***Section 10 – Disbursements/Expenditures (Schools and Central Offices)***

**The school activity account ledger shall be balanced at the end of each month and reconciled with the bank statement by the bookkeeper. Should any discrepancy exist, the principal must be notified and take action consistent with the responsibility of his/her position.**

***See Section 14 – Bank Account (Schools) for further information.***

**All contracts (“approved as to content” by the principal) for yearbooks, pictures, DJs, bus companies, and similar agreements and their respective fiscal note (signed by the bookkeeper) must be given to the bookkeeper for appropriate processing.**

***See Section 19 – Contracts (Schools) for further information.***

**A copy of an approved fundraiser form(s)must be on file with the bookkeeper prior to the activity. It must clearly state how and when the money raised will be used and how the funds are going to be derived (e.g., from the student body as a whole).**

*See the following for further information:*

*Section 15 – Fundraising (Schools)*

*Section 15 – Fundraising (Schools and Central Offices)*

4.2 ACCOUNTING SYSTEM/RECORDS OVERVIEW – CENTRAL OFFICES

The InSITE financial accounting system is used by the Virginia Beach City Public Schools (VBCPS) to account for the revenues, expenditures, and encumbrances of the central office departments/operations in accordance with the approved School Operating and Capital Improvement Program budgets, School Board Policies and Regulations, Code of Virginia, as amended, and other authoritative pronouncements.

*See Appendix C – Central Accounting System (InSITE) provides a quick reference guide to commonly used features of the central accounting system*.

BuySpeed is used to process Purchase Requisitions, the Receiving function, and Payment Requests.

*See the Office of Purchasing Services website for the most recent copy of the BuySpeed Guidelines.*

5.1 CLASSIFICATION OF ACCOUNTS OVERVIEW – SCHOOLS

According to the State Department of Education, the regular school activity accounts consist of the following:

Club Accounts – Club accounts are funds that are to be used for the benefit of a distinct group of students enrolled in the local school division who have formed themselves into an organized entity with officials elected by the group. The activity is planned to occupy the attention and interest of the group concerned, as opposed to the interest and concern of the entire student body. Characteristics of a club account include the following:

* Must be organized with elected (selected, if applicable) student officers
* Is of concern or interest of a limited group
* Is not involved in a competitive sense with other schools
* Accumulates funds for its own use

Examples of club accounts include, but are not limited to, the following:

* Chess Club
* Class of 20xx (Class/Scholarship/Grant classification is used)
* Key Club
* National Honor Society
* Spanish Club
* SCA

Instructional Accounts – Instructional accounts contain funds to be used for the benefit of specific instructional programs. Funds available to each instructional account are spent in support of the appropriate instructional program to the extent deemed necessary by the principal. Characteristics of an instructional account include the following:

* Contains funds primarily denoted to support instruction
* May receive general and/or specific revenue
* Funds may be spent only by the authority of the chairman of the instructional department involved, if applicable, and the principal

Examples of instructional accounts include, but are not limited to, the following:

* Foreign Languages
* Music
* Science
* Art
* Marketing Education
* Physical Education
* School Allocations (0600 Accounts), as follows:
* Instructional
* Special Education (Not Currently in Use)
* Library
* Capital Outlay (Not Currently in Use)
* Staff Development
* Summer School
* Computer Supplies

Major Activity Accounts – Major activity accounts contain funds to be used for the benefit of the entire student body or school. Most school activities, which generate revenue from fees, admissions, fundraising drives, grants, and donations, are in this category. Students involved in these activities may serve as official representatives of the school in activities or competitions with other schools. Authority for expenditures rests jointly with the fund activity sponsors, student officers, and the principal, or with fund sponsors and the principal where student participation is not appropriate. Characteristics of a major activity account include the following:

* May be used by the school to finance competitive events
* Is denoted for the benefit of the entire student body
* Comprises most of the major revenue producers

Examples of major activity accounts include, but are not limited to, the following:

* Debate
* Drama
* Newspaper
* Supply Store
* Yearbook
* Pictures
* Athletics

The clearing and control accounts consist of the following:

Clearing Accounts – Clearing accounts are accounts in which funds flow in and out in equal amounts so that a zero balance is achieved over a period of time, usually the school year. A balance may remain in a clearing account after the current school year for a valid reason (e.g., Bank Errors). In general, these accounts hold fund balances that will be forwarded to destinations outside the school (or, in some cases, inside the school), and any deficit balances will be cleared by reimbursement. Clearing accounts are generally dedicated for specific purposes and are not available for use in other school activities. Characteristics of a clearing account include the following:

* Is not available for school activities
* Normally has an end-of-year balance of zero, unless a deficit indicates a reimbursement due

Examples of clearing accounts include, but are not limited to, the following:

* NSF checks
* Bank Errors
* Field Trips (Instructional (e.g., account number 0450) classification accounts are used)
* Book Orders (e.g., Troll, Scholastic)
* United Way
* PTA (Class/Scholarship/Grant classification may be used)
* VBCPS Accounts (0500s)
* Textbooks (e.g., Damaged, Lost)
* Driver’s Education
* Summer School
* Virtual Virginia
* Calculators/Heart Monitors (e.g., Damaged, Lost)

Clearing accounts would also include, if applicable, funds obtained from activities solely for teachers and/or administrators (e.g., vending machines, coffee funds, Staff Welfare (Administrative classification accounts are used)). Funds obtained from these activities should be used for the benefit of the teachers/administrators involved.

Control accounts – Control accounts are records that account for cash assets including the checking account and other cash assets (e.g., Certificates of Deposit).

*See Section 7 – Standard Chart of Accounts (Schools) for further information.*

5.2 CLASSIFICATION OF ACCOUNTS OVERVIEW – CENTRAL OFFICES

The Central Offices use the VBCPS Chart of Accounts developed by the Office of Business Services for the InSITE financial accounting system.

*See Appendix G – VBCPS Chart of Accounts for further information*.

6.1 CODING OF ACTIVITIES OVERVIEW – SCHOOLS

Prudent and effective fund management and accounting (and the integrity of each school activity account) depend upon the account structure established for business transactions, as follows:

1. A school activity account may be established only with the written approval of the principal. Reclassifying an existing school activity account to the appropriate account number to conform to the Standard Chart of Accounts does require the principal’s approval; however, the approval must not be withheld without a valid reason (e.g., misinterpretation of the activity account purpose). The use of an applicable sub-account (i.e., an extended account using Manatee) may be used instead of a new account, when appropriate.
2. All school activity accounts will be accounted for within one set of school accounts under the control and direction of the principal.
3. A separate school activity account must be set up for each school activity and the receipts and disbursements of each school activity must be recorded in the proper school activity account, irrespective of any school activity account balance impact.
4. The school account title must reflect the purpose for which the school activity account was established.
5. Numerical account numbers must follow the Standard Chart of Accounts structure, with each school activity having its own account number.

*See Section 7 – Standard Chart of Accounts (Schools) for further information.*

6.2 CODING OF ACTIVITIES OVERVIEW – CENTRAL OFFICES

Prudent and effective budget management and accounting (and the integrity of each financial account) depend upon the account structure established for business transactions.

The Central Offices use the VBCPS Chart of Accounts developed by the Office of Business Services for the InSITE financial accounting system.

All transactions (e.g., expenditures, encumbrances) must be coded to the proper account (e.g., fund, budget unit, object code, project/grant, activity, location, program), irrespective of any budgetary impact.

*See Appendix G – VBCPS Chart of Accounts for further information*.

7.1 STANDARD CHART OF ACCOUNTS OVERVIEW – SCHOOLS

A standard chart of accounts is a set of account numbers established for all of the schools. All schools are to become familiar with these numbers, so that new accounts established will be grouped properly. A standard chart of accounts was established to achieve consistency in financial reporting among schools and to facilitate electronic consolidation of financial data.

The Standard Chart of Accounts is as follows (in general):

1. Administrative Accounts (account numbers 0001-0099) – Accounts for receipts derived and/or funded with fundraising/donations type (including from External Parent Organizations – Section 28) and profit generating activities (e.g., that are carried out by the staff and student body). Examples of these types of accounts are Concession and Vending Operations (Staff and Student), Interest, Pictures, and Supply Store.
2. Virginia High School League Accounts (account numbers 0100-0199) – Accounts for projects such as Debate, Forensics, Yearbook, and Newspaper funds. These accounts also apply to the middle schools.
3. Club and Student Activity Accounts (account numbers 0200-0299) – Accounts for student clubs and activities. Clubs have a teacher/sponsor, elected (or selected) student officers, and may belong to a national organization. Student Activity accounts include student recognition accounts.
4. Athletic Accounts (account numbers 0300-0399) – Accounts for the disbursements and reimbursements for the operation of athletic events.
5. Departmental Accounts (account numbers 0400-0499) – Accounts for instructional program receipts and transfers from the administrative accounts, and related disbursements.
6. VBCPS Accounts (account numbers 0500-0599) – Accounts for the receipts and subsequent remittance to the Central Office. Examples include Driver’s Education, Summer School, Textbooks (e.g., Lost, Damaged), and Calculators/Heart Monitors (e.g., Lost, Damaged).
7. School Board Allocation Accounts (account numbers 0600-0699) – The direct allocations received from the central office are recorded in these accounts. These funds cannot be commingled with other school activity funds, in accordance with School Board policy. Any remaining unspent (cash) at the end of the fiscal year must be forwarded to the Office of Business Services along with the required financial report, in accordance with the Code of Virginia, as amended.

*See Section 8 – School Allocations (Schools) for further information.*

1. Class/Scholarship/Grant Accounts (account numbers 0700-0799) – Accounts for the receipts and disbursements of the various Class of “20xx”, scholarships, and grants (non-intergovernmental).
2. Clearing Accounts (account numbers 0800-0899) – Clearing accounts are accounts in which funds flow in and out in equal amounts so that a zero balance is achieved over a period of time, usually the school year.
3. Control Accounts (e.g., Checking Account (account number $10), Savings and/or Certificates of Deposit Accounts (account numbers $20 - $59)). Extended accounts may be used for Certificates of Deposit accounts (e.g., $30.00 CD account may use $30.01 – CD matures in November, $30.02 CD matures in February)

**The following is an explanation of items included in the general categories of the chart of accounts. Standard account numbers under these categories have been established and must be used. If an account does not have a standard number, a number from the range within each group entitled "Other School" accounts must be selected.**

#### 7.2 ADMINISTRATIVE ACCOUNTS

**The Administrative Accounts are those types of accounts whose receipts are derived and/or funded with fundraising/donations type (including from External Parent Organizations – Section 28) and profit generating activities. The principal may (with certain restrictions), at his/her discretion, use receipts in administrative accounts for the entire school (e.g., Vending Operations - Staff). Examples of these types of accounts are concessions, interest, pictures, and similar activities.**

0001 General Account – A miscellaneous and non-specific account. The general account is to be used for disbursements that are unusual in nature and cannot be charged to a specific category. Bank service charges are posted in this account. Funds are generated by transfers from the staff concession account, interest account, vending operations – staff, and similar activities. A transfer from this account to the Staff Welfare account is prohibited.

0002 Student Concession – Concession or vending sales to students and related profits are transferred from this account and spent on students (e.g., Student Activities, Student Recognition, instructional programs, student related programs).

*See the following for further information:*

*Section 9.37 – Receipts/Revenues (Schools and Central Offices – Food/Beverage and Vending Sales)*

*Section 17.10 – Inventories and Capital Assets (Schools and Central Offices – Vending Machines)*

0003 Staff Concession – Concession or vending sales to instructional and administrative staff and related profits (other than 0050 Vending Operations) are transferred from this account and spent on the faculty (e.g., Staff Welfare, Professional Development, Staff Recognition). However, at the principal’s discretion, these funds can be used for the students and transferred, accordingly.

*See the following for further information:*

*Section 9.37 – Receipts/Revenues (Schools and Central Offices – Food/Beverage and Vending Sales)*

*Section 17.10 – Inventories and Capital Assets (Schools and Central Offices – Vending Machines)*

**0004 Bank Interest – Accounts for the interest earned on the bank account. Bank service charges must not be posted to this account. Transfers are made to other accounts, at the discretion of the principal, except the Staff Welfare, Staff Recognition, Hospitality, and similar staff accounts; however, the Staff Welfare, Staff Recognition, Hospitality, and similar staff accounts can receive their pro-rata share of interest based on their proportional share of the average cash balance for the month, at the discretion of the principal.**

***See Section 9.15 – Receipts/Revenues (Schools – Interest Earnings) for further information*.**

0005 Pictures – Accounts for the profits from the sale of pictures. The profits must be transferred to student related accounts (e.g., Student Activities, Student Recognition, instructional programs, student related programs). Transfers to non-student related accounts (e.g., General, Staff Welfare) and 0600 accounts are prohibited.

Student generated profits must be used for the students. However, the profits can also be used for instructional staff development (i.e., transferred to the 0009 – Professional Development account) and for Volunteers in Education (VIE) Recognition (i.e., transferred to the 0051 – Volunteers in Education Recognition account), at the discretion of the principal.

**0006 Staff Welfare – Dues may be collected or funds may be transferred from Staff Concession or Staff Vending Operations to benefit the staff (e.g., cards, flowers, memorial donations, recognitions). Transfers from other accounts are prohibited (except as defined under the Bank Interest Account (0004)). There must be an established staff committee that makes recommendations to the principal for disbursements from this account. These disbursements are subject to the Sales Tax. The purchase of alcoholic beverages is prohibited.**

**If recognitions are accounted for in a separate Staff Recognition account, or there is a Hospitality account, or similar staff account(s), then the 0006 Staff Welfare provisions above are applicable.**

***See Section 10.12 – Disbursements/Expenditures (Schools – Staff Welfare Account) for further information*.**

**0007 Supply Store – Accounts for the sales of classroom supplies and other school related goods/products for students. Resale mark-up limit is 25%. Profits are transferred to student related accounts (e.g., Student Activities, Student Recognition, instructional programs, student related programs). Transfers to non-student related accounts (e.g., General, Staff Welfare, Professional Development) and 0600 accounts are not permitted. Student generated profits must be used for the students.**

***See Section 17.2 – Inventories and Capital Assets (Schools – Supply Store) for further information*.**

**Receipts for lost and damaged calculators are deposited in the 0528.01 – Calculators/Heart Monitors-Lost/Damaged Account.**

**Receipts for PE uniforms and locks are deposited and accounted for in the 0418 – Physical Education (PE) Account.**

**Receipts for lost and damaged heart monitors are deposited in the 0528.02 – Calculators/Heart Monitors-Lost/Damaged Account.**

**0008 Telephone - Accounts for commissions from pay phones. Bills for telephone use, if applicable, that are not charged to the Administrative Draw or direct allocation (0600 account) are to be charged to this account. 1-900 calls are prohibited.**

**0009 Professional Development – Accounts for charges for courses and other professional and staff development activities and materials funded by the school and not paid by the Staff Development Draw or direct allocation (0615 account). These activities must qualify for recertification points.**

**Required prepayments for staff development purposes such as a conference registration, one night’s deposit for lodging, and similar staff development prepayments are permitted. However, if the staff development event is occurring in the following fiscal year, the prepayment can be charged to this account. Request a reimbursement from the Staff Development Draw account in the following fiscal year, after the event has occurred.**

***See the following for further information:***

***Section 10.5 – Disbursements/Expenditures (Schools – Prepayments for Staff Development)***

***Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances)***

0010 Administrative – Accounts for any charges for office use not charged to the Administrative Draw or direct allocation (0614 account).

0011 Landscaping – Accounts for landscaping charges funded by the school.

**0012 Postage – Accounts for postage not charged to the Administrative Draw or direct allocation (0614 account).**

0013 Adopt a School – Accounts for the Adopt a School program (Partners in Education).

0014 Copier – Accounts for office, guidance, and/or library copier charges ($.10 – $.25/page, at the discretion of the principal).

0025 School Renewal – Accounts for disbursements relating to the Accreditation team.

0050 Vending Operations – Accounts for the School Board allocation of the commissions derived from the Bottled Drinks Vending Contract. The school must transfer or receipt the proceeds to extended accounts (i.e., 0050.02 – Student and 0050.03 – Staff, based on historical usage).

Extended accounts:

0050.02 – Student proceeds are transferred from this account and spent on students (e.g., Student Activities, Student Recognition, instructional programs, student related programs).

0050.03 – Staff proceeds are transferred from this account and spent on the faculty (e.g., Staff Welfare, Professional Development, Staff Recognition), however, at the principal’s discretion, the 0050.03 funds can be used for the students and transferred, accordingly.

*See Section 9.36 – Receipts/Revenues (Schools and Central Offices – Bottled Drinks Vending Contract) for further information*.

0051 Volunteers in Education Recognition – Accounts for the funding and disbursements relating to the recognition of volunteers in the school.

*See Section 10.35 – Disbursements/Expenditures (Schools and Central Offices – Volunteer Payments) for further information*.

0052 Book Fairs – Accounts for the net proceeds from book fair fundraising sales. The net proceeds must be transferred to student related accounts (e.g., Student Activities, Student Recognition, instructional programs, student related programs). Transfers to non-student related accounts (e.g., General, Staff Welfare, Professional Development) and 0600 accounts are not permitted.

***See the following for further information:***

*See Section 9.18 – Receipts/Revenues (Schools – Book Fairs)*

*Section 15 – Fundraising*

0026 – 0099 (except 0050 – 0052) Other School Administrative Accounts (e.g., Beautification, Clinic Supplies, Water, Donations (from business and community efforts, and External Parent Organizations – Section 28), school-wide fundraisers)

#### 7.3 VIRGINIA HIGH SCHOOL LEAGUE (VHSL) ACCOUNTS

**The VHSL Accounts are established for projects such as yearbook, newspaper, and forensics from which related receipts are derived and included in this category. Some of these accounts are not self-supporting (i.e., they will typically have disbursements in excess of receipts). These deficits must be cleared at year-end using available funds from the Administrative accounts. The principal may at her/his discretion transfer available balances in VHSL project accounts to other accounts for the students.**

|  |  |
| --- | --- |
| **0110 Debate** | **0150 One-Act Play** |
| **0120 Forensics** | **0160 Yearbook/Annual** |
| **0130 Literary Art Magazine** | **0170 It’s Academic** |
| **0140 Newspaper** | **0180-0199 Other School VHSL Accounts** |

#### 7.4 CLUB AND STUDENT ACTIVITY ACCOUNTS

**The Club and Student Activity Accounts are established for student organizations and activities. The student activity accounts may include assemblies, patrols, awards, recognition, and/or other activities. The recycling club includes environmental, ecology, as well as paper and aluminum can drives. Such clubs typically have a faculty sponsor, elected officers, and frequently have an umbrella national organization. Receipts and disbursements are derived from the efforts of a distinct group of students and/or faculty. Club purchases are subject to the sales tax, unless the purchase is for the school.**

**Transfers of funds, if permitted, from any club or student activity account to any other account maintained by the school must be approved by the club sponsor, appropriate student officer (if applicable), and the principal. However, see the following:**

**Transfers to the Staff Welfare account are prohibited.**

***See Section 15.4 – Fundraising (Schools – Charitable Donations) for further information on club transfers.***

**Club and Student Activity Accounts cannot be used to purchase gift certificates, savings bonds, and similar cash equivalent purchases for awards or participation in an activity.**

***See the following for further information:***

***Section 10.7 – Disbursements/Expenditures (Schools – Student Payments)***

***Section 15.4 – Fundraising (Schools – Charitable Donations)***

**Depending on the club (e.g., By-laws, purpose), a club may elect to purchase nominal token gifts for the faculty (e.g., Teacher Appreciation Week, Security Assistants Day, Custodial Staff Appreciation Day), participate in volunteer appreciation events and similar types of activities, and give a benevolent or memorial donation for a student, provided such anticipated disbursements are approved by the students/student officers, club sponsor, and the principal; and are reflected in the minutes of the club.**

**0200 Student Activities**

**0201 SCA – Student Council Activities**

**0202-0299 Other School Club Accounts**

### 7.5 ATHLETIC ACCOUNTS

**The athletic accounts are established to monitor disbursements and reimbursements from the central offices for the operation of Virginia High School League (VHSL) athletic events (these accounts also apply to the middle schools). Athletic reimbursement accounts will typically run in a deficit position until a reimbursement is received from the central office; therefore, efforts must not be made to clear deficits of these accounts with transfers from other accounts. Athletic clubs utilizing fundraising efforts to defray the cost of athletic disbursements not covered by the central office reimbursement, must be maintained separately from the reimbursement accounts. Fundraising activities of a club may be maintained in an extended account of the club.**

**The Beach District/VHSL and/or the Eastern Region/VHSL, based on available funding, may send schools that hosted tournaments funds to be used for continuing education (e.g., coach clinics).**

***See Section 10.8 – Disbursements/Expenditures (Schools – Student Activity Camp Payments) for further information*.**

#### 0301 Athletics 0310 Gymnastics

**0302 Officials 0311 Soccer**

**0303 Police 0312 Softball**

**0304 Transportation 0313 Tennis**

**0305 Baseball 0314 Track**

**0306 Basketball 0315 Volleyball**

**0307 Field Hockey 0316 Wrestling**

**0308 Football 0320 Tournament**

#### 0309 Golf 0325 Season Passes

**0331-0399 Other School Athletic Club Accounts**

(e.g., Cheerleaders, Football Club)

#### 7.6 DEPARTMENTAL ACCOUNTS

**The departmental accounts are for the instructional areas funded with school receipts and transfers from other funds (e.g., interest, pictures). Accounts within this group are primarily associated with the instructional programs in the school (including core teams) and field trips.**

**Memorial gifts received by the school for instructional purposes, which are not earmarked for scholarships, are also included within the Departmental accounts. However, a separate account must be established for accountability purposes. Transfers can be made from the Memorial Gift account(s) only to an appropriate 0400 account.**

##### 0410 Instructional Materials – Accounts for any instructional materials and classroom furniture and equipment (less than $5,000 per item) purchased and not charged to Draw accounts or 0600 accounts.

0411 Instructional Equipment – Accounts for any equipment purchased (cost must be $5,000 or more per item) and not charged to Draw accounts or 0600 accounts. However, the related purchase requisition must be submitted and processed by the Office of Business Services and coded to a Capital Outlay type account. A check made payable to the Virginia Beach City Public Schools in the amount of the purchase must accompany the purchase requisition.

**0412 Library – Accounts for receipts for lost library books, fines, and other funding for the Library. Accelerated reading tests cannot be charged to this account; however, an instructional type account can be used. Restrictions applicable to the 0612 account (per the Office of Instructional Technology library handbook) are applicable to this account, except for nominal student helper and public relations (e.g., National Library Week) incentives.**

**0413 Art**

**0414 Guidance – Accounts for special programs/activities sponsored by the Guidance Office.**

**0415 Language Arts – Accounts for receipts for lost paperback or literature books and materials; and other funding for the language Arts program.**

**0416 Math – Accounts for receipts and disbursements for the Math program.**

**Receipts for lost and damaged calculators must be coded to account 0528.01.**

**0417 Music – Accounts for receipts and disbursements for recorders, and other funding sources for the music program.**

**0418 Physical Education (PE) – Accounts for receipts and disbursements for lost locks or PE uniforms; and other funding sources for the PE program.**

**Receipts for lost and damaged heart monitors must be coded to account 0528.02.**

**0419 Science – Accounts for receipts and disbursements for goggles, and other funding sources for the science program.**

**0420 Social Studies**

##### 0421 Special Education

**0450 Field Trips – Accounts for receipts from students participating in field trips. Each field trip cost per student must be computed as accurately as possible. A material remaining balance from a particular field trip (exceeds 5% of the particular field trip cost per student or $2.00/student, whichever is greater) must be refunded to the parents/students. An immaterial remaining balance must be used to offset subsequent field trips. A parent/chaperone must pay for their admission ticket, unless a free admission ticket is provided by the admitting entity (e.g., museum).**

***See Section 9.17 – Receipts/Revenues (Schools – Field Trips) for further information.***

**0455 College Board Tests – Accounts for receipts and disbursements for College Board administered tests including PSATs, SATs, and AP tests. The school must account for the receipts and related disbursements in extended accounts (below).**

***See Section 9.9 – Receipts/Revenues (Schools – College Board Tests) for further information.***

**Extended Accounts:**

**0455.02 – AP Test Regular Paid Students**

**0455.03 – AP Test Low-Income Paid Students**

**0455.04 – PSAT Test**

**0455.05 – SAT Test**

**0422-0499 (except 450 and 455) Other School Departmental Accounts.**

###### 7.7 VBCPS ACCOUNTS

**The VBCPS accounts are for School Board receipts, which will be remitted to a central office. Transfers cannot be made from these accounts to any other school activity account.**

0510 Driver's Education – Accounts for receipts from students for Driver's Education and must be remitted quarterly to the Department of Curriculum and Instruction. This includes Driver’s Education held during the summer.

0515 Dual Enrollment Program – Accounts for the tuition payments from high school students for the Dual Enrollment Program operated in conjunction with Tidewater Community College (TCC). The tuition payments are remitted to the Department of Curriculum and Instruction.

(Not Currently In Use, as payments are currently remitted to TCC)

*See Section 9.8 – Receipts/Revenues (Schools – Dual Enrollment Program) for further information.*

0520 Summer School – Accounts for receipts/tuition from students for the Summer School program. These receipts must be remitted to the Department of Curriculum and Instruction. Each summer school may retain a balance of $3,000 in this account for refunds to students (however, any remaining balance must be remitted to the Department of Curriculum and Instruction by August 22).

Note: Receipts/tuition relating to Driver’s Education held during the summer must be coded to the 0510 Driver’s Education account.

*See Section 25 – Summer School (Schools) for further information.*

0525 Virtual Virginia – Accounts for the tuition and/or drop class payments from high school students participating in the Virtual Virginia classes. The payments are remitted to the Department of Curriculum and Instruction.

**0528 Calculators/Heart Monitors-Lost/Damaged – Accounts for receipts collected for lost/damaged calculators and/or heart monitors and must be remitted quarterly to the Department of Curriculum and Instruction.**

**Extended Accounts:**

**0528.01 – Lost/Damaged Calculators (Schools may retain a balance of $350 in this account for refunds to students)**

**0528.02 – Lost/Damaged Heart Monitors (Schools may retain a balance of $350 in this account for refunds to students)**

***See Section 17.6 – Inventories and Capital Assets (Schools – Calculators) for further information.***

**0530 Textbooks-Lost – Accounts for receipts collected for lost textbooks and must be remitted quarterly to the Office of Business Services. Secondary schools may retain a balance of $300 and elementary schools may retain a balance of $100 in this account for refunds to students.**

***See Section 9.7 – Receipts/Revenues (Schools – Lost and Damaged/Purchased Textbooks) for further information.***

***See Section 17.5 – Inventories and Capital Assets (Schools – Textbooks) for further information.***

**0540 Textbooks-New Purchase – Accounts for receipts for books ordered (e.g., students).**

**(Not Currently In Use)**

**Parents requesting additional textbooks must purchase them at the Office of Supply Services.**

***See Section 9.7 – Receipts/Revenues (Schools – Lost and Damaged/Purchased Textbooks) for further information.***

***See Section 17.5 – Inventories and Capital Assets (Schools – Textbooks) for further information.***

**0550 Textbooks-Damaged – Accounts for receipts for the repair of books and remitted quarterly to the Office of Business Services.**

***See Section 9.7 – Receipts/Revenues (Schools – Lost and Damaged/Purchased Textbooks) for further information.***

***See Section 17.5 – Inventories and Capital Assets (Schools – Textbooks) for further information.***

**0551-0599 Other VBCPS accounts**

###### 7.8 SCHOOL BOARD ALLOCATION ACCOUNTS

**The direct allocation received from the School Board is recorded as a receipt in these accounts. All disbursements of these receipts are also recorded in these accounts. These accounts are School Board Funds and must not be commingled in any manner with other school activity funds. Receipts are exclusively from the central office. Any other receipts (e.g., reimbursement from the central office, vendor refund, change returned) are recorded as a negative disbursement (not a receipt). Transfers between accounts in this account group are restricted. Any funds unexpended at the end of the fiscal year must be forwarded to the Office of Business Services along with a detailed accounting of the use of the funds.**

***See Section 8 – School Allocations (Schools) for further information.***

**0610 Instructional - For the purchase of instructional materials and supplies, and classroom furniture and equipment for student use and teacher use in the classroom (e.g., instructional paper needs, science consumables, calculators for math, maps, art supplies, paperback books/novels, physical education items, health materials, program specific needs, tutors, carpet, desks, chairs, file cabinets, bookcases, teacher’s desk).**

**In addition, teacher costs for instructional field trips (e.g., transportation, admission charges), if any, may be charged to this account.**

**Certain items (e.g., computers) are controlled assets and the related purchase requisition must be submitted via BuySpeed and processed by the Office of Business Services, and coded to a Materials and Supplies type of account with a suffix of CA (i.e., 5IN\_ \_ \_CA ( \_ \_ \_ denotes school location number)). A check made payable to the Virginia Beach City Public Schools in the amount of the purchase must be sent to the Office of Business Services.**

***See the following for further information:***

***Section 8.2 – School Allocations (Schools – Instructional Allocation)***

***Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory)***

**This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts (e.g., Science, Social Studies, Language, Art). A transfer to this account from another allowable 0600 account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.**

**0611 Special Education - For the purchase of special education materials and supplies such as audiotapes, specialized science and math materials for the visually impaired, paper needs, supplementary learning materials, and any other materials and program specific needs designated for special education students.**

**In addition, teacher costs for instructional field trips (e.g., transportation, admission charges), if any, may be charged to this account.**

**Certain items (e.g., computers) are controlled assets and the related purchase requisition must be submitted via BuySpeed and processed by the Office of Business Services, and coded to a Materials and Supplies type of account with a suffix of CA (i.e., 5SP\_ \_ \_CA ( \_ \_ \_ denotes school location number)). A check made payable to the Virginia Beach City Public Schools in the amount of the purchase must be sent to the Office of Business Services.**

***See the following for further information:***

***Section 8.3 – School Allocations (Schools – Special Education Allocation)***

***Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory)***

**This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts. A transfer to this account from another allowable 0600 account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.**

**(Not Currently In Use)**

***However, see Section 23.17 – Medicaid Services for further information.***

0612 Library - For the purchase of books, periodical subscriptions, reference materials, audio/video tapes, laser disks, and other library related materials and supplies. Materials and supplies for the classroom (e.g., book collections, maps, globes), Accelerated Reading Program test software and the related technical support, and equipment and furniture can*not* be charged to this account. Certain other disbursement restrictions may apply by the Office of Instructional Technology (consult the related library handbook).

***See Section 8.4 – School Allocations (Schools – Library Allocation) for further information.***

**Funds in this account may be transferred to another 0600 account.**

**0613 Capital Outlay - For the purchase of new and replacement equipment (e.g., Copiers, Risographs). Cost must be $5,000.00 or more per unit. However, the related purchase requisition must be submitted via BuySpeed and processed by the Office of Business Services, and coded to a Capital Outlay type of account (i.e., 5EQ\_ \_ \_ (school location number)). A check made payable to the Virginia Beach City Public Schools in the amount of the purchase must be sent to the Office of Business Services.**

***See the following for further information:***

***Section 8.5 – School Allocations (Schools – Capital Outlay Allocation)***

***Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory)***

**Funds in this account may be transferred to another 0600 account.**

**(Not Currently In Use)**

0614 Administrative - For the purchase of non-capitalized (less than $5,000 per unit) administrative needs such as office supplies, office paper, postage, forms, printing, student activities, professional subscriptions, communication devices for school safety, approved cell phones, bank service charges/fees, and employee local travel reimbursements.

***See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances) for further information.***

**Certain items (e.g., computers) are controlled assets and the related purchase requisition must be submitted via BuySpeed and processed by the Office of Business Services, and coded to a Materials and Supplies type of account with a suffix of CA (i.e., 5AD\_ \_ \_CA ( \_ \_ \_ denotes school location number)). A check made payable to the Virginia Beach City Public Schools in the amount of the purchase must be sent to the Office of Business Services.**

***See Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory) for further information.***

In addition, disbursements for food and related products are permitted for a School Planning Council dinner/meeting, and as part of an event(s) recognizing the staff’s specific instructional achievement (e.g., SOL scores) and must not exceed $25/staff member in the aggregate for the school year. Also, refreshments can be provided for staff meetings, and student and parent activities (e.g., SOL information and training night for 5th grade students and their parents, Parental Involvement Fair, Outdoor Classroom).

***See Section 8.6 – School Allocations (Schools – Administrative Allocation) for further information.***

**Funds in this account may be transferred to another 0600 account.**

**0615 Staff Development - For site-specific staff development and training (including books, materials and supplies) consistent with the school's and/or school division's strategic plan. Activities include workshops, training conferences, and contracted training personnel. These activities must qualify for recertification points and must be completed during the current fiscal year. However, all employee travel reimbursements must be submitted to the Office of Business Services/Accounts Payable Division for processing via the Payroll system.**

***See the following for further information:***

***Section 8.7 – School Allocations (Schools – Staff Development Allocation)***

***Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances)***

**Funds in this account may be transferred to another 0600 account.**

**0616 Computer Supplies - For non-capitalized (less than $5,000 per unit) administrative and instructional computer supplies (e.g., computers, printers, software).**

**Certain computer items are controlled assets and the related purchase requisition must be submitted via BuySpeed and processed by the Office of Business Services, and coded to a Materials and Supplies type of account with a suffix of CA (i.e., 5CS\_ \_ \_CA ( \_ \_ \_ denotes school location number)). A check made payable to the Virginia Beach City Public Schools in the amount of the purchase must be sent to the Office of Business Services.**

***See the following for further information:***

***Section 8.8 – School Allocations (Schools – Computer Supplies Allocation)***

***Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory)***

**This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts. A transfer to this account from another allowable 0600 account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.**

**0650 Summer School - For non-capitalized (less than $5,000 per unit) administrative and instructional materials and supplies relating to the summer school program.**

**In addition, refreshments can be provided for summer school staff meetings.**

***See the following for further information:***

***Section 8.9 – School Allocations (Schools – Summer School Allocation)***

***Section 25 – Summer School (Schools)***

This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts. A transfer to this account from another allowable 0600 account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.

**0651 SOL-abrations – To account for the proceeds distributed to the schools as a result of full accreditation of the testing schools (based on their respective Standards of Learning test scores). The proceeds can be used to cover costs of the school’s celebration activities (e.g., hosting a breakfast or picnic, purchase banners and buttons) and/or additional strategies to improve students’ SOL achievement.**

**(Not Currently In Use)**

**0617-0699 (except 650, 651) Other School Board Allocation Accounts (including Student Achievement and Challenge reimbursement accounts)**

###### 7.9 CLASS/SCHOLARSHIP/GRANT ACCOUNTS

**The class/scholarship/grant accounts are for various classes, grants (non-intergovernmental), alumni, and scholarships. If transfers are permitted, they must be made from these accounts with the written approval of the activity fund sponsor, appropriate student officer (if applicable), and the principal.**

**0700-0724 Class Accounts (e.g., Alumni, Class of 20xx, Class Names)**

*See Section 10.14 – Disbursements/Expenditures (Schools – Senior “Class of” Account – Remaining Cash Balance Disposition) for further information.*

0725-0749 Grant Accounts (non-governmental) – Grant funds must be used in accordance with each grant agreement (e.g., grantor letter). All non-intergovernmental grants (e.g., non-profit entities, foundations, corporate enterprises) can be accounted for at the school level. Intergovernmental grants (i.e., from the Federal Government or Commonwealth of Virginia) must be accounted for by the Office of Business Services/Financial Management Division for audit purposes.

Intergovernmental grant disbursements and related reimbursements should be accounted for by establishing a grant reimbursement account (e.g., Title I Reimbursements). The reimbursements are recorded as negative disbursements.

*See Section 23 – Grants (Schools) for further information.*

Transfers from or to these accounts are prohibited, except for qualified purchases (e.g., purchase of books at the school book fair) and appropriately documented.

*See Section 11.1 – Transfers (Schools) for further information.*

**0750 Naval Junior Reserve Officers Training Corps (NJROTC) Federal Program**

*See Section 23.12 – Grants (Schools – Naval Junior Reserve Officers Training Corps (NJROTC) Federal Program) for further information.*

**0751-0799 Scholarship Accounts – Scholarship funds must be used in accordance with each donor agreement (e.g., donor letter).** **There must be an application process with an appropriate committee that will judge the student applicants based on a pre-established criteria. All scholarship payments must be made directly to the recipient’s accredited post-secondary school, college or university (not the recipient).**

***See Section 10.13 – Expenditures/Disbursements (Schools – Scholarship Accounts) for further information.***

**Transfers from or to these accounts are prohibited (except transfers from interest and scholarship fundraising accounts, and transfers to tuition, registration, and similar accounts at a school where the scholarship was both awarded and the instructional program is established/rendered (e.g., Adult Learning Center).**

###### 7.10 CLEARING ACCOUNTS

**Clearing accounts are accounts in which funds flow in and out in equal amounts so that a zero balance is achieved over a period of time, usually the school year. A balance can remain in a clearing account after the current school year for a valid reason (e.g., Bank Errors). These accounts are normally temporary, and not defined or included in the above accounts. They are generally dedicated for specific purposes and are not available for use in other school activities.**

**Change funds, book orders, restitutions (for damage to school property), and charities (e.g., fundraisers for Joy Fund, Operation Smile, Hoops for Heart, hardship cases) are examples of clearing accounts.**

###### 0801 Change (e.g., Athletic events, book fairs, supply store, Library, Summer School, Back-to-School Night)

###### The intent of the change fund is to provide change for a one-time event (e.g., athletic game, book fair) or specific purpose (e.g., supply store).

**A check for the change amount needed must be made payable to the School Board employee responsible for the event. The employee is fully responsible for returning the same amount to the bookkeeper.**

**When the change is returned, it is recorded as a negative disbursement.**

***See Section 10.10 – Disbursements/Expenditures (Schools – Change Fund) for further information.***

**0802** **School Activity Accounts–P-Card Charges – The P-Card clearing account is used to record purchases made with a P-Card. At the time of purchase an adjustment is created between the 8 0802 account as a negative disbursement and the affected School Activity Fund account as a positive disbursement. At the end of each billing cycle, a check is issued to Virginia Beach City Public Schools for the monthly balance. This total should reflect the amount due based on completion of the accumulated Procurement Card Transaction Logs and the Procurement Card Payment Authorization.**

***See the following for further information:***

***Section 10.3 – School Activity Account Disbursements – P-Card***

**0803 PTA/PTSA – The PTA clearing account is used to record the pass-through of PTA funds. PTAs are responsible for maintaining a separate set of books and bank account with a separate Federal Identification Number. Proceeds from the PTA/PTSA may be accounted for under the Class/Scholarship/Grant Accounts.**

Checks charging any school activity account must not be made payable to the PTA.

***See the following for further information:***

***Section 9.22 – Receipts/Revenues (Schools – External Parent Organizations – Receipts)***

***Section 10.20 – Disbursements/Expenditures (Schools – External Parent Organizations – Disbursements)***

**0804 Book Orders (e.g., Troll, Scholastic) – Copies of the orders must be given to the bookkeeper to monitor gifts, incentives, and similar awards to School Board employees, if applicable. All such gifts, incentives, and similar awards are the property of the school and must be used as directed by the principal for the instructional program.**

***See the following for further information:***

***Section 9.19 – Receipts/Revenues (Schools – Book Orders)***

***Section 15 – Fundraising (Schools)***

***Section 15 – Fundraising (Schools and Central Offices)***

**0806 United Way – Employee/student donations. Does not require completion of fundraiser forms**

**0807 Clearing**

**0890 Bank Errors – Any contested bank service fee/charge, deposit amount, check clearance amount, and similar transactions where the bank needs to investigate and correct are posted to this account. If the bank subsequently provides documentation supporting that the contested transaction amount is correct, then the school must adjust this account and the appropriate school activity account(s).**

**This account is also used for checks not accepted by the bank (e.g., alteration, incorrect color of ink, incorrect Payee).**

0892 NSF – Non-Sufficient Fund checks are posted to this account as a negative receipt. Subsequent collections are posted as receipts in this account. Hence, the balance must be negative or zero. If the NSF check is not collected within 2 months (or less) or by June 30, whichever occurs first, adjust (as a negative receipt) the proper account in which the check was originally receipted.

0808-0899 (except 0890 and 0892) Other Clearing accounts

7.11 CASH CONTROL ACCOUNTS

The cash control accounts are records that account for the cash assets of the school, as follows:

$10 Checking Account

$20 - $59 Savings and/or Certificates of Deposit, and other bank accounts

Extended accounts may be used for Certificates of Deposit accounts (e.g., $30.00 CD account may use $30.01 (CD matures in November) and $30.02 (CD matures in February).

7.12 SUMMARY LISTING OF ACCOUNTS

|  |  |
| --- | --- |
| **Account #** | **Account Name** |
|  |  |
| **0** | **ADMINISTRATIVE ACCOUNTS** |
| **0001** | **General** |
| **0002** | **Student Concession** |
| **0003** | **Staff Concession** |
| **0004** | **Bank Interest** |
| **0005** | **Pictures** |
| **0006** | **Staff Welfare** |
| **0007** | **Supply Store** |
| **0008** | **Telephone** |
| **0009** | **Professional Development** |
| **0010** | **Administrative** |
| **0011** | **Landscaping** |
| **0012** | **Postage** |
| **0013** | **Adopt-a-School** |
| **0014** | **Copier** |
| **0025** | **School Renewal** |
| **0050** | **Vending Operations** |
| **0050.02** | **Vending Operations - Students** |
| **0050.03** | **Vending Operations - Staff** |
| **0051** | **Volunteers in Education Recognition** |
| **0052** | **Book Fairs** |
| **0026-0099 (except 0050-0052)** | **Other School Administrative accounts (Beautification, Clinic Supplies, Water, Donations, etc.)** |
|  |  |
| **1** | **VHSL ACCOUNTS** |
| **0110** | **Debate** |
| **0120** | **Forensics** |
| **0130** | **Literary Art Magazine** |
| **0140** | **Newspaper** |
| **0150** | **One-Act Play** |
| **0160** | **Yearbook/Annual** |
| **0170** | **It’s Academic** |
| **0180-0199** | **Other School VHSL Accounts** |
|  |  |
| **2** | **CLUB AND STUDENT ACTIVITY ACCOUNTS** |
| **0200** | **Student Activities** |
| **0201** | **SCA-Student Council Activities** |
| **0202-0299** | **Other School Club Accounts** |
|  |  |
| **3** | **ATHLETIC ACCOUNTS** |
| **0301** | **Athletics** |
| **0302** | **Officials** |
| **0303** | **Police** |
| **0304** | **Transportation** |
| **0305** | **Baseball** |
| **0306** | **Basketball** |
| **0307** | **Field Hockey** |
| **0308** | **Football** |
| **0309** | **Golf** |
| **0310** | **Gymnastics** |
| **0311** | **Soccer** |
| **0312** | **Softball** |
| **0313** | **Tennis** |
| **0314** | **Track** |
| **0315** | **Volleyball** |
| **0316** | **Wrestling** |
| **0320** | **Tournament** |
| **0325** | **Season Passes** |
| **0331-0399** | **Other School Athletic Club Accounts**  **(Cheerleaders, Football Club, etc.)** |
|  |  |
| **4** | **DEPARTMENTAL ACCOUNTS** |
| **0410** | **Instructional Materials** |
| **0411** | **Instructional Equipment** |
| **0412** | **Library** |
| **0413** | **Art** |
| **0414** | **Guidance** |
| **0415** | **Language Arts** |
| **0416** | **Math** |
| **0417** | **Music** |
| **0418** | **Physical Education (PE)** |
| **0419** | **Science** |
| **0420** | **Social Studies** |
| **0421** | **Special Education** |
| **0450** | **Field Trips** |
| **0455** | **College Board Tests** |
| **0455.01** | **ACCESS Program (Not Currently In Use)** |
| **0455.02** | **AP Test Regular Paid Students** |
| **0455.03** | **AP Test Low-Income Paid Students** |
| **0455.04** | **PSAT Test** |
| **0455.05** | **SAT Test** |
|  |  |
| **0422-0499 (except 0450, 0455)** | **Other School Departmental Accounts** |
|  |  |
| **5** | **VBCPS ACCOUNTS** |
| **0510** | **Drivers’ Education** |
| **0515** | **Dual Enrollment Program (Not Currently In Use)** |
| **0520** | **Summer School** |
| **0525**  **0528**  **0528.01**  **0528.02**  **0530** | **Virtual Virginia**  **Calculators/Heart Monitors – Lost/Damaged**  **Lost/Damaged Calculators**  **Lost/Damaged Heart Monitors**  **Textbooks – Lost** |
| **0540** | **Textbooks – New Purchase (Not Currently In Use)** |
| **0550** | **Textbooks – Damaged** |
| **0551-0599** | **Other VBCPS Accounts** |
|  |  |
| **6** | **SCHOOL BOARD ALLOCATION ACCOUNTS** |
| **0610** | **Instructional** |
| **0611** | **Special Education (Not Currently In Use)** |
| **0612** | **Library** |
| **0613** | **Capital Outlay (Not Currently In Use)** |
| **0614** | **Administrative** |
| **0615** | **Staff Development** |
| **0616** | **Computer Supplies** |
| **0650** | **Summer School** |
| **0651** | **SOL-abrations (Not Currently In Use)** |
| **0617-0699 (except 0650, 0651)** | **Other School Board Allocation Accounts** |
|  |  |
| **7** | **CLASS/SCHOLARSHIP/GRANT ACCOUNTS** |
| **0700-0724** | **Class Accounts (Alumni, Class of 2011, Class Names)** |
|  |  |
| **0725-0749** | **Grant Accounts** |
| **0750** | **NJROTC Federal Program** |
| **0751-0799** | **Scholarship Accounts** |
|  |  |
| **8** | **CLEARING ACCOUNTS** |
| **0801**  **0802** | **Change**  **School Activity Accounts – P-Card Charges** |
| **0803** | **PTA/PTSA** |
| **0804** | **Book Orders (Troll, Scholastic, etc.)** |
| **0806** | **United Way** |
| **0807** | **Clearing** |
| **0890** | **Bank Errors** |
| **0892** | **NSF – Non Sufficient Fund checks** |
| **0808-0899 (except 0890 and 0892)** | **Other Clearing Accounts** |
|  |  |
| **$** | **CASH CONTROL ACCOUNTS** |
| **$10** | **Checking Account** |
| **$20** | **Investments** |
| **$30-$59** | **Other Bank Accounts, Certificates of Deposit** |

7.13 STANDARD CHART OF ACCOUNTS OVERVIEW – CENTRAL OFFICES

The Central Office uses the VBCPS Chart of Accounts developed by the Office of Business Services for the InSITE financial accounting system.

A standard chart of accounts is a set of account numbers established for the central office departments/operations. All central office departments/operations are to become familiar with these accounts, so that the proper code is used. A standard chart of accounts was established to achieve consistency in financial reporting among central office departments/operations and to facilitate electronic consolidation of financial data.

*See Appendix G – VBCPS Chart of Accounts for further information.*

8.1 SCHOOL BOARD ALLOCATIONS

School Board funds are appropriated for schools and allocated to various Draw accounts. The amount for each account is based on an allocation formula and/or the projected March 31 Average Daily Membership (ADM). For certain accounts, a minimum allocation ensures equity for small schools and special centers.

The principal is responsible for the management of all of the allocated funds and has sole signature authority. An amount not to exceed 35 percent (in accordance with Section 22.1-122.1 of the Code of Virginia, as amended) of the total allocation is provided as a direct allocation payment to each school and must not be commingled with other school activity accounts.

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts) for further information.*

*In addition, see School Board Policy 3-34 – Direct Appropriation Funds – Individual Schools for further information.*

The Instructional, Special Education, Summer School, Computer Supplies, and Athletic allocations are Restricted Accounts and, therefore, funds may not be transferred out of these accounts. Funds may be transferred to a Restricted Account (except the Athletic Account) from any of the unrestricted accounts (i.e., Administrative, Staff Development, Library, and Capital Outlay). However, once funds are transferred to a Restricted Account, these funds become restricted, also; and cannot be transferred out.

Food cannot be purchased from the School Board allocation accounts, unless it is for: (1) staff development purposes and qualifies for recertification points (Staff Development Account); or (2) instructional program purposes (Instructional or Special Education Accounts). However, disbursements for food and related products are permitted as part of an event(s) recognizing the staff’s specific instructional achievement (e.g., SOL scores) and must not exceed $25/staff member in the aggregate for the school year, and charged to the Administrative Account. Also, refreshments can be provided for staff meetings, and student and parent activities (e.g., SOL information and training night for 5th grade students and their parents, Parent Involvement Fair, Outdoor Classroom) and charged to the Administrative Account.

Items bought to be resold cannot be charged to an allocation account.

The below presents the various School Board allocation accounts and other available allocations with its respective funding formulas, cutoff dates, and other pertinent information.

8.2 INSTRUCTIONAL ALLOCATION (*Restricted Account*)

**The Instructional allocation is for the purchase of instructional materials and supplies, and classroom furniture and equipment for student use and teacher use in the classroom (e.g., instructional paper needs, science consumables, calculators for math, maps, art supplies, paperback books/novels, physical education items, health materials, program specific needs, tutors, carpet, desks, chairs, file cabinets, bookcases, teacher’s desk).**

**In addition, teacher costs for instructional field trips (e.g., transportation, admission charges), if any, may be charged to this account.**

This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts (e.g., Science, Social Studies, Language, Art). A transfer to this account from another allowable 0600/Draw account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.

The following provides the Instructional allocation formula and account number information:

* $37.54 per student (excluding self-contained special education and preschool DD/SPE students); schools with less than 350 students and all special centers receive adjusted allocations based on size and specialized program needs
* Schools with less than 350 students receive $13,142
* Each Title I designated school receives an additional $1,426
* School account number – 0610

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0610) for further information.*

* Draw account number (Alias) – 5IN\_ \_ \_ (school location #)
* Draw account number (Alias) – 5IN\_ \_ \_CA (Controlled Asset purchase)

*See Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory) for further information.*

8.3 SPECIAL EDUCATION ALLOCATION (*Restricted Account*)

The Special Education allocation is for the purchase of special education materials and supplies such as audiotapes, specialized science and math materials for the visually impaired, paper needs, supplementary learning materials, and any other materials and program specific needs designated for special education students.

**In addition, teacher costs for instructional field trips (e.g., transportation, admission charges), if any, may be charged to this account.**

This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts. A transfer to this account from another allowable 0600/Draw account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.

The following provides the Special Education allocation formula and account number information:

* $66.54 per self-contained student
* $14.26 per resource student
* $66.54 per preschool developmentally delayed student
* School account number – 0611 (Not Currently In Use)

***However, see Section 23.17 – Medicaid Services for further information.***

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0611) for further information.*

* Draw account number (Alias) – 5SP\_ \_ \_ (school location #)
* Draw account number (Alias) – 5SP\_ \_ \_CA (Controlled Asset purchase)

*See Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory) for further information.*

8.4 LIBRARY ALLOCATION

The Library allocation is for the purchase of books, periodical subscriptions, reference materials, audio/video tapes, laser disks, and other library related materials and supplies. Materials and supplies for the classroom (e.g., book collections, maps, globes), Accelerated Reading Program test software and the related technical support, and equipment and furniture can*not* be charged to this account. Certain other disbursement restrictions may apply by the Office of Instructional Technology/Instructional Media Services (consult the related library handbook).

**Funds in this account may be transferred to another 0600/Draw account.**

The following provides the Library allocation formula and account number information:

* $2,852-$4,753 per elementary school based on size (<500-$2,852, 501-800-$3,802, >800-$4,753), plus $4.27 per student
* $5,228-$7,130 per middle school based on size (<1,000-$5,228, 1,000-2,000-$6,179, >2,000-$7,130), plus $5.70 per student
* $8,555 per high school, plus $5.70 per student
* $2,377-$7,130 per special center based on size, plus $5.70 per student
* School account number – 0612

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0612) for further information.*

* Draw account number (Alias) – 5LI\_ \_ \_ (school location #)
* Draw account number (Alias) – 5LI\_ \_ \_CA (Controlled Asset purchase) (Not Currently In Use)

This draw account can be used, if such purchases are permitted by the above library handbook.

*See Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory) for further information.*

8.5 CAPITAL OUTLAY ALLOCATION

**The Capital Outlay allocation is for the purchase of new and replacement equipment (e.g., Copiers, Risographs). Cost must be $5,000.00 or more per unit.**

**Funds in this account may be transferred to another 0600/Draw account.**

The following provides the Capital Outlay allocation formula and account number information:

* Elementary schools receive $4,753
* Middle and high schools receive $4.75 per student (includes self-contained special education students and excludes preschool DD/SPE students)
* Middle and high schools receive $4,753 minimum
* Special centers receive adjusted allocations based on size and need
* School account number – 0613 (Not Currently In Use)

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0613) for further information.*

* Draw account number (Alias) – 5EQ\_ \_ \_ (school location #)

Contingent on available funds and approval by the School Board and appropriated by City Council, the above allocation formula will be adjusted to provide additional funding up to a maximum of:

* $15.00 per student (includes self-contained special education students and excludes preschool DD/SPE students) for schools less than five years old
* $20.00 per student (includes self-contained special education students and excludes preschool DD/SPE students) for schools over five and less than ten years old
* $25.00 per student (includes self-contained special education students and excludes preschool DD/SPE students) for schools ten years and older (includes $4.75 per student established as non-draw funds in the School Plant budget)
* Elementary schools receive $10,000 minimum
* Middle and high schools receive $8,000 minimum

8.6 ADMINISTRATIVE ALLOCATION

The Administrative allocation is for the purchase of non-capitalized (less than $5,000 per unit) administrative needs such as office supplies, office paper, postage, forms, printing, student activities, professional subscriptions, communication devices for school safety, approved cell phones, bank service charges/fees, and employee local travel reimbursements.

*See Section 13.11 – Accounts Payable (Employee Travel Reimbursement Requests and Advances) for further information.*

In addition, disbursements for food and related products are permitted for a School Planning Council dinner/meeting, and as part of an event(s) recognizing the staff’s specific instructional achievement (e.g., SOL scores) and must not exceed $25/staff member in the aggregate for the school year. Also, refreshments can be provided for staff meetings, and student and parent activities (e.g., SOL information and training night for 5th grade students and their parents, Parental Involvement Fair, Outdoor Classroom).

**Funds in this account may be transferred to another 0600/Draw account.**

The following provides the Administrative allocation formula and account number information:

* $16.16 per student (includes self-contained special education students and excludes preschool DD/SPE students)
* Schools with less than 500 students receive $8,080
* Special centers receive adjusted allocations based on size and need;
* $380.00 per high school for graduation
* School account number – 0614

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0614) for further information.*

* Draw account number (Alias) – 5AD\_ \_ \_ (school location #)
* Draw account number (Alias) – 5AD\_ \_ \_CA (Controlled Asset purchase)

*See Section 17.4 – Inventories and Capital Assets (Schools - Capital and Controlled Assets Inventory) for further information.*

8.7 STAFF DEVELOPMENT ALLOCATION

**The Staff Development allocation is for site-specific staff development and training (including books, materials and supplies) consistent with the school's and/or school division's strategic plan. Activities include workshops, training conferences, substitutes, and contracted training personnel. These activities must qualify for recertification points and must be completed during the current fiscal year. However, all employee travel reimbursements must be submitted to the Office of Business Services/Accounts Payable Division for processing via the Payroll system.**

***See the following for further information:***

***Section 10.6 – Expenditures/Disbursements (Schools – Substitute Payments)***

***Section 10.5 – Expenditures/Disbursements (Schools – Prepayments for Staff Development)***

***Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances)***

**Funds in this account may be transferred to another 0600/Draw account.**

The following provides the Staff Development allocation formula and account number information:

* $2,852-$3,802 per elementary school based on size (<500-$2,852, 501-800-$3,327, >800-$3,802), plus $4.75 per teacher
* $3,802-$4,278 per middle school based on size (<2,000-$3,802, >2,000-$4,278), plus $4.75 per teacher;
* $4,753 per high school, plus $4.75 per teacher;
* $1,901-$4,753 per special center based on size, plus $4.75 per teacher
* School account number – 0615

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0615) for further information.*

* Draw account number (Alias) – 5ST\_ \_ \_ (school location #)

8.8 COMPUTER SUPPLIES ALLOCATION (*Restricted Account*)

**The Computer Supplies allocation is for non-capitalized (less than $5,000 per unit) administrative and instructional computer supplies (e.g., computers, printers, software).**

**This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts. A transfer to this account from another allowable 0600/Draw account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.**

The following provides the Computer Supplies allocation formula and account number information:

* $2.85 per student (includes self-contained special education students and excludes preschool DD/SPE students)
* School account number – 0616

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0616) for further information.*

* Draw account number (Alias) – 5CS\_ \_ \_ (school location #)
* Draw account number (Alias) – 5CS\_ \_ \_CA (Controlled Asset purchase)

*See Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory) for further information.*

8.9 SUMMER SCHOOL ALLOCATION (*Restricted Account*)

**The Summer School allocation is for non-capitalized (less than $5,000 per unit) administrative and instructional materials and supplies relating to the summer school program.**

**In addition, refreshments can be provided for summer school staff meetings.**

***See Section 25 – Summer School (Schools) for further information.***

**This is a restricted account. Funds from this account cannot be transferred to any other account, except for sub categories or extended accounts. A transfer to this account from another allowable 0600 account is permissible. However, once these funds are transferred to this account, they become restricted also, and cannot be transferred out.**

The following provides the Summer School allocation formula and account number information:

* $4.75 per summer school student
* School account number – 0650

*See Section 7.8 – Standard Chart of Accounts (Schools – School Board Allocation Accounts – 0650) for further information.*

8.10 FIELD TRIPS ALLOCATION

The Field Trips allocation is for the bus driver costs (when using a school division bus) for field trips (for instructional purposes only). A debit account process is used in lieu of a draw account (i.e., the Office of Transportation Services maintains an account and applicable balance for each school).

Students cannot be charged for transportation costs when a school division bus is used for a field trip.

For further information, contact the Department of School Administration and/or Office of Transportation Services.

The following provides the Field Trips allocation formula and account number information:

* $1.45 per student (includes self-contained special education students and excludes preschool DD/SPE students)
* $475 minimum for special centers and schools with less than 300 students

*See Section 9.17 – Receipts/Revenues (Schools – Field Trips) for further information*.

*In addition, see the following School Board Policy and Regulation for further information:*

*School Board Policy 6-56 – Field/Recreation/Class Trips*

*School Board Regulation 6-56.1 – Field Trips*

8.11 ATHLETIC ALLOCATION (*Restricted Account*)

The Athletic allocation is for non-capitalized athletic supplies and security support (police salary and FICA).

*See Section 10.8 – Disbursements/Expenditures (Schools – Student Activity Camp Payments) for further information.*

The following provides the Athletic allocation formula and account number information:

* $33,500 per High School; $11,000 per Middle School
* Draw account number (Alias) – 5AT\_ \_ \_ (school location #)

Police salary and FICA:

* $30,104 per High School; $8,783 per Middle School

8.12 ACADEMY AND ADVANCED ACADEMIC PROGRAMS ALLOCATION (*Restricted Account*)

**Academy and Advanced Academic Program funds are allocated to schools that house an Academy or Advanced Academic program. Academy and Advanced Academic Program School Allocation purchases must be approved by the Director of the Office of Instructional Services and Academy Programs. The Instructional allocation is for the purchase of non-capitalized (less than $5,000 per unit) instructional materials and supplies for the Academy or Advanced Academic Program. The Office Supplies allocation is for the purchase of non-capitalized (less than $5,000 per unit) office supplies for the Academy or Advanced Academic Program.**

**These are restricted accounts. Funds from these accounts cannot be transferred to any other account.**

Academy and Advanced Academic Program funds are allocated based on size and need of the Academy Program.

* Academy and Advanced Academic Programs Instructional Draw account number (Alias) – 5GI\_ \_ \_ (school location #)
* Academy and Advanced Academic Programs Office Supplies Draw account number (Alias) – 5GO\_ \_ \_ (school location #)

8.13 STUDENT ACHIEVEMENT ALLOCATION

When approved by the School Board and appropriated by the City Council, the Student Achievement (formerly SOL Support and SOL Incentive) funds are allocated to each school pro-rata based on the number of classroom teachers.

The Student Achievement allocation is appropriated in the Administrative Draw account. The school must subsequently submit a budget transfer from the Administrative Draw account to the appropriate draw accounts where the Student Achievement funds were spent.

*See Section 16.2 – Budgets (Schools – Budget Transfers – School Allocation Draw Accounts) for further information.*

If the school chooses to use the Student Achievement funds for tutors, the account number (or WISE selection below) will be, as follows:

Elementary – 115.50100.601561…0xxx (school number)

Middle – 115.52200.601562…0xxx (school number)

High – 115.50200.601563…0xxx (school number)

WISE – Time and Attendance drop-down menu >> select “SOL Incentive Tutors”

**Pay Code >> SOL**

**Job Codes >> ZTMP6455 Tutor – Certified**

**ZTMP6460 Tutor – Non-Certified**

The above accounts (including the related FICA account (7.65% of the above payments)) will be merged with each school’s Instructional Draw account on the Monthly Draw Account School Report.

If the school chooses to use the Student Achievement funds for workshops, the account number (or WISE selection below) will be, as follows:

Workshop Attendees:

Elementary – 115.51000.601511…0xxx (school number)

Middle – 115.52400.601511…0xxx (school number)

High – 115.51100.601511…0xxx (school number)

WISE – Time and Attendance drop-down menu >> select “SOL Incentive – Workshop Attendees”

Workshop Instructors (Employees Only):

Elementary – 115.51000.601560…0xxx (school number)

Middle – 115.52400.601560…0xxx (school number)

High – 115.51100.601560…0xxx (school number)

WISE – Time and Attendance drop-down menu >> select “SOL Incentive – Workshop Instructors”

The above accounts (including the related FICA account (7.65% of the above payments)) will be merged with each school’s Staff Development Draw account on the Monthly Draw Account School Report.

For further information, contact the Department of School Administration.

8.14 SOL REMEDIATION ALLOCATION

**SOL Remediation funds are provided for each school for additional instruction outside of the regular school day for students who have failed or are at-risk of failing one or more SOL assessment tests. The additional instruction may be conducted before or after school, on weekends, during study blocks for high schools, or as an extended school year. Students may not be pulled out of regular instruction for remediation.**

**Detailed information about the program, as well as individual school allocations, will be sent to the schools in September. Schools shall develop a detailed spending plan for their allocation. Upon approval of the plan by the Office of Compensatory Programs and Remediation, individual school funds will be released into a school draw account. Provisions will be made for schools to monitor spending so as not to exceed allocated funds. *Funds are designated for tutor salaries only and may not be used to purchase instructional materials.***

**Payroll for tutors will be entered into WISE at the school level using the variable account duties screen. The account number (or WISE selection below) will be, as follows:**

**Elementary – 115.52300.601561…0xxx (school number)**

**Middle – 115.52300.601562…0xxx (school number)**

**High – 115.52300.601563…0xxx (school number)**

**WISE – Time and Attendance drop-down menu >> select “SOL Remediation”**

**Pay Code >> SOL**

**Job Codes >> ZTMP6455 Tutor – Certified**

**ZTMP6460 Tutor – Non-Certified**

**Upon request and approval by the Office of Compensatory Programs and Remediation, limited funds will also be available for training for tutors. Payroll for workshop instructors and attendees will be processed by the Department of Curriculum and Instruction. The site coordinator should have participants record attendance on a WISE Workshop Attendance Form. Completed forms should be submitted to Remediation in the Department of Curriculum and Instruction immediately following the workshop.**

**For further information, contact the Department of Curriculum and Instruction/Remediation.**

8.15 CHALLENGE ALLOCATION

Contingent on available funds, Challenge funds are allocated to identified schools to improve student achievement. Challenge funds for up to $35,000 for middle schools may be available, based on the number of students qualifying for free and reduced-priced meals. A Challenge Funds Plan must involve the Principal’s Advisory Committee of the school and be approved for implementation by the school’s respective Assistant Superintendent for School Administration.

The Challenge allocation is appropriated in the Administrative Draw account. The school must subsequently submit a budget transfer from the Administrative Draw account to the appropriate draw accounts where the Challenge funds were spent.

*See Section 16.2 – Budgets (Schools – Budget Transfers – School Allocation Draw Accounts) for further information.*

If the school chooses to use the Challenge funds for tutors, the account number (or WISE selection below) will be, as follows:

Middle – 115.52200.601562…0xxx (school number)

WISE – Time and Attendance drop-down menu >> select “Challenge Funds – Tutors”

Note: The school must request this account, as this account is not automatically available to all locations.

**Pay Code >> TTRP**

**Job Codes >> ZTMP6455 Tutor – Certified**

**ZTMP6460 Tutor – Non-Certified**

The above account (including the related FICA account (7.65% of the above payments)) will be merged with each school’s Instructional Draw account on the Monthly Draw Account School Report.

If the school chooses to use the Challenge funds for employee stipends, the account number will be, as follows:

Middle – 115.52200.601564…0xxx (school number)

Note: Submit the Challenge Fund School Stipends form to the Director of Employment Services for approval and forwarding to the Office of Business Services/Payroll Division for processing

The above account (including the related FICA account (7.65% of the above payments)) will be merged with each school’s Instructional Draw account on the Monthly Draw Account School Report.

If the school chooses to use the Challenge funds for workshops, the account number (or WISE selection below) will be, as follows:

Workshop Attendees:

Middle – 115.52400.601511…0xxx (school number)

WISE – Time and Attendance drop-down menu >> select “Challenge – Workshop Attendees”

Workshop Instructors (Employees Only):

Middle – 115.52400.601560…0xxx (school number)

WISE – Time and Attendance drop-down menu >> select “Challenge – Workshop Instructors”

The above accounts (including the related FICA account (7.65% of the above payments)) will be merged with each school’s Staff Development Draw account on the Monthly Draw Account School Report.

For further information, contact the Department of School Administration.

8.16 AVID ALLOCATION

**The Advancement Via Individual Determination (AVID) program is an in-school academic support program for grades 6 – 12 that prepares students for college eligibility and success. AVID places academically average students in advanced classes. It levels the playing field for minority, rural, low-income and other students without a college-going tradition in their families. AVID is implemented schoolwide and districtwide.**

**The AVID program is a nationally trademarked program. Educational guidelines and related training is provided by the AVID Instructional Specialist in the Office of Guidance Services and Student Records. Each school is required to send a team to a summer conference.**

**All AVID funds are maintained centrally to pay for teacher positions, tutors, instructional materials, and certain field trip expenditures (e.g., charter bus). Schools are not given any funds for AVID. It is handled in a similar fashion to reading specialists, school improvement specialists, and similar positions. Full time AVID teachers are charged to the following account numbers:**

**Middle – 115.52300.601535**

**High – 115.52300.601540**

**Payroll for tutors will be entered into WISE at the school level using the variable account duties screen. The account number (or WISE selection below) will be, as follows:**

**Middle – 115.52200.601562**

**High – 115.50200.601563**

**WISE – Time and Attendance drop-down menu >> select “AVID Tutoring”**

**Pay Code >> Tutor Pay**

**Job Codes >> Tutor – AVID - ZTMP6450**

**Note: Department of Curriculum and Instruction authorizes release of this account to schools.**

**For further information, contact the AVID Instructional Specialist in the Office of Guidance Services and Student Records.**

8.17 ACADEMIC SUPPORT

The Academic Support program funds, when available, are for the middle schools and designated for reducing student failure in core classes through after school tutoring beginning in the first nine weeks of the school year. These funds can be used to pay tutors, substitutes, and instructional materials for the academic support bell. These funds cannot be used for food, contract services, software, or online web-based programs.

Middle schools must determine a plan for reducing student failures, indicate on the application how much funding is being requested in each of the funding categories, and return the completed application to the Director of Compensatory Programs and Remediation in the Department of Curriculum and Instruction.

**Payroll for tutors will be entered into WISE at the school level using the variable account duties screen. The account number (or WISE selection below) will be, as follows:**

**Middle – 115.52300.601562**

**WISE – Time and Attendance drop-down menu >> select “Academic Support”**

**Pay Code >> Tutor Pay**

**Job Codes >> Tutor – Academic Support - ZTMP6455**

**Note: Department of Curriculum and Instruction authorizes release of this account to schools.**

**Payroll for substitutes (not for long-term substitutes) will be entered into WISE at the school level using the substitute screen. The account number (or WISE selection below) will be, as follows:**

**Middle – 115.52300.601571**

**WISE – Time and Attendance drop-down menu >> select “Academic Support”**

**Pay Code >> Substitute Pay**

**Job Codes >> Substitute Pay – Academic Support – ZSUB6014 (Tchr Daily Sub)**

**Note: Do not use the above for long-term substitutes**

**For further information, contact the Department of Curriculum and Instruction.**

8.18 ALLOCATION SHEETS – SCHOOLS

School Board allocation sheets can be accessed through the Intranet as follows:

1. **Log on to laser fiche client or WEB Link**
2. **Click on BUDGET and FINANCE folder**
3. **Click on BUDGET DEVELOPMENT folder**
4. **Click on BUDGETS folder**
5. **Click on ‘All School Allocations’ folder**
6. **Click on authorized school folder**

**For further information, contact the Department of Budget and Finance/Budget Development Office or the Office of Business Services.**

8.19 ALLOCATIONS CUTOFF DATES – SCHOOLS

**The following are the cutoff dates for school draw account expenditures:**

* **Summer School draw account August 22**
* **Staff Development draw account June 22**
* **Special Education draw account May 22**
* **Athletic draw account May 22\***
* **Academy and Advanced Academic**

**Programs draw accounts May 22\*\***

* **All other draw accounts April 22\*\*\***

**\*However, all purchase requisitions, and payment and reimbursement requests must be received by the Office of Student Leadership/Student Activities by May 14**

**\*\*However, all purchase requisitions, and payment and reimbursement requests must be received by the Department of Curriculum and Instruction/Office of Instructional Services and Academy Programs by May 9**

**\*\*\*Except after school programs (e.g., Tutoring Program payments), paper orders, and SOL breakfasts/ snacks (June 22); and local travel reimbursements (June 30)**

**All purchase requisitions and payment requests (including reimbursement requests on school payments made, and payment requests to the vendors for goods and services received on or before the above cutoff dates) to be charged to the draw accounts must be received via BuySpeed in the Office of Business Services by 5:00 PM on or before the above cutoff dates (except for tutoring payments, local travel reimbursements, paper orders, and SOL breakfasts/snacks). In addition, all P-Cards must not be used after the above cutoff dates (except for paper orders). If a cutoff date falls on a non-workday (e.g., weekend, holiday, inclement weather), the cutoff date will be the next workday.**

Printing service orders received from the school by the City/School Print Services Division on or before April 22 will be charged to the designated School Board Allocation Draw account or billed to the school, at the discretion of the principal, once the print job is complete. However, printing services received after April 22 will be billed to the school (once the print job is complete) or cancelled, at the discretion of the principal.

**In accordance with Section 22.1-122.1 of the Code of Virginia, as amended, all funds remaining in the school allocation accounts, at the close of the fiscal year, shall be returned to the School Board simultaneously with a full accounting of the disbursements. In order to comply with this section of the Code of Virginia, all unspent school allocations must be returned to the Office of Business Services by June 22 (August 22 for the Summer School account). All goods and services ordered and charged to the school allocation accounts must be *delivered and paid* on or before June 22 (August 22 for the Summer School account). The school allocation account balances must be *zero* (*.00*) at the end of the fiscal year (June 30).**

**An accompanying financial report must indicate the following information:**

* **Allocation account number and name**
* **Beginning allocation amount, transfers-in, transfers-out, disbursements, ending balance**

8.20 ALLOCATIONS CUTOFF DATE EXTENSION REQUEST – SCHOOLS

A request for an extension of the April 22 or May 22 cutoff date must be submitted by the Principal via e-mail to the Director of Business Services before the above applicable cutoff date (i.e., April 22 or May 22). The request must include the mitigating circumstance(s) that is generating the need for the extension request and the requested extension to date. If approved, a copy of the e-mail approving the extension must be attached to each requisition submitted to the Office of Business Services/Accounts Payable Division via BuySpeed Online after the above applicable cutoff date.

**An automatic extension is granted to the June 22 Staff Development Draw Account cutoff date, if a staff development event occurs between the dates of June 22 – June 30. However, all goods and services to be charged to the staff development allocation account must be *delivered and paid* on or before June 30. The staff development school allocation account balance must be *zero* (*.00*), or less if a reimbursement is due to the school, at the end of the fiscal year (June 30). Hence, all unspent staff development allocation funds must be returned to the Office of Business Services by June 30.**

**All payment requests (including reimbursement requests on school payments made to the vendors for goods and services received on or before June 30) to be charged to the staff development draw account must be received via BuySpeed in the Office of Business Services by 5:00 PM on or before June 30.**

*See Section 13.13 – Accounts Payable (Schools and Central Offices – Fiscal Year-End Close-Out – Cutoff Date (Employee Reimbursements....)) for further information.*

8.21 DETENTION AND SATURDAY SCHOOL PROGRAM

Contingent on available funds, funds may be allocated for a Detention Program. Principals requesting this program must provide to their respective Assistant Superintendent/Director a brief description of the program, as follows:

* Who will supervise the students
* How the students will receive assignments
* The target population
* The estimated cost for the school year
* The beginning and ending dates

All proposals for the current school year must be received by the due date set by the Department of School Administration. In developing the program, the following conditions apply (subject to change):

* + A maximum of 3.5 hours per Saturday. If Saturday is an inappropriate day because of religious obligations, schools may accommodate with another day or time, as needed
  + A maximum of 1 hour before or after school
  + A maximum of two (2) employees per school per week (one male and one female)
  + Salary rate is established by Human Resources (per the compensation plan)
  + A maximum of thirty-two (32) weeks
  + Only instructional personnel holding a certified teaching certificate with the Virginia Beach City Public Schools may be paid to instruct/supervise students. This requirement cannot be waived (Note: Administrators are not eligible to receive compensation for the Detention/Saturday School Program)
  + An administrator should be present, or at a minimum, available on call

When the school’s plan is reviewed and approved, a separate draw account will be established. At the end of each pay period, the school timekeepers will enter the hours worked in the WISE Time and Attendance module (Detention Program will be located under the Variable Accounts).

For further information, contact the Department of School Administration.

8.22 HIGH SCHOOL GRADUATION

Each high school will be reimbursed for graduation expenses up to $1,500 (subject to change). These expenses include decorations, special printing, staging, and similar items relating to graduation. The Request for Reimbursement – Graduation Expenses form must be used for this purpose.

*See Appendix B – Business Forms/Documents*

For further information, contact the Department of School Administration/Student Activities Office.

8.23 ELEMENTARY GIFTED RESOURCE PROGRAM OFFICE SUPPLIES

**The Office of Gifted Education and Curriculum Development will provide $50 towards the purchase of office supplies for the gifted resource teacher. The following options are available:**

* **The school can purchase office supplies totaling no more than $50 through a company such as Office Depot and submit the original invoice with a payment request via BuySpeed to the Office of Gifted Education and Curriculum Development for coding.**
* **The school can use normal procedures to prepare an order for a purchase order and submit a purchase requisition via BuySpeed to the Office of Gifted Education and Curriculum Development for budget coding and processing. Ensure the school is indicated as the delivery address. Include any shipping and handling charges for vendor used, if applicable. If using this process, remember that the Office of Business Services requires a minimum of $25 per vendor order.**
* **The school can purchase office supplies totaling no more than $50 through the school and seek reimbursement via BuySpeed to the Office of Gifted Education and Curriculum Development with proper documentation attached. If this option is used, the school must use the school administrative account when ordering the office supplies. The Office of Gifted Education and Curriculum Development cannot reimburse funds coded to the school instructional materials account.**

**The office supplies must be purchased prior to November 9. To minimize the paperwork involved, limit the number of transactions (i.e., one $50 transaction vs. five $10 transactions).**

For further information, contact the Department of Curriculum and Instruction/Office of Gifted Education and Curriculum Development.

8.24 PROFESSIONAL IMPROVEMENT FOR PRINCIPALS

**The Department of School Administration provides funding for principals’ to attend professional conferences on a rotating basis.**

**The elementary principals are on a two-year rotation; half of the principals are eligible to use the funds for professional improvement each year. An elementary principal may attend any approved conference (local, state, and/or national) and receive up to a $1,200 reimbursement for eligible expenditures (account code: 115.51000.605501). If an elementary principal cannot attend a conference, a “trade” should be arranged with an elementary principal from the opposite year (notify the VBAESP President). If an elementary principal does not attend a conference in her/his eligible year, she/he will not be able to receive conference reimbursement until their next eligible year. Since the VBAESP President is eligible to attend a conference during her/his term, she/he must make a trade if she/he is holding office during her/his scheduled year.**

**For middle schools, funds are provided (account code: 115.52400.605501) for middle school principals to attend a national conference with expenditures up to $1,200 covered by the school division. The cycle is five (5) middle school principals per year. Any middle school principal that cannot attend will move to the bottom of the list for the school year two years after the current school year**

**Each high school principal is allocated $1,000 to attend a local, state, or national conference(account code: 115.51100.605501). If a principal declines the funds another high school principal will be granted the funds, if needed.**

For further information, contact the Department of School Administration.

8.25 PROFESSIONAL LEAVE DAYS

An allocation of professional leave days is allocated by the Department of Human Resources and funded by the Department of School Administration for the schools to fund substitutes for instructional personnel approved for professional staff development. The funds are allocated to the school’s Staff Development Draw allocation.

Non-instructional personnel may not take professional leave to attend association meetings.

**Substitutes paid from the staff development allocation are entered through the WISE time and attendance module by the school timekeeper.  The absent employee is entered on the Substitute Summary Screen and the substitute’s information is entered on the Substitute Detail screen.  The date/employee/hours and job code information is entered as usual.  “P” for professional is selected in the RS field and \* Prof. Dev. – School Name is selected in the Account field (\*this account is used only for instructional personnel (teachers). Contact Payroll Time and Attendance for accounts to pay Teacher Assistants or any other employee.**

For further information, contact the Department of Human Resources.

8.26 CLERICAL DAYS (EXTRA)

**The Department of School Administration provides extra clerical days each school year for schools to use at their discretion. The number of days/hours allocated are as follows (subject to change):**

* + **Elementary schools – 7 days or 56 hours**
  + **Middle schools – 21 days or 168 hours**
  + **High schools – 21 days or 168 hours**
  + **Kemps Landing Magnet School – 7 days or 56 hours**
  + **Advanced Technology Center, Adult Learning Center, and Technical and Career Education Center – 7 days or 56 hours**
  + **Renaissance Academy – 20 days or 160 hours**

For further information, contact the Department of School Administration.

8.27 CLERICAL ASSISTANCE FOR GUIDANCE DEPARTMENTS

Clerical assistance is available for middle and high school guidance departments during peak workload times, if funds are available. The number of hours allocated will be based on available funds.

Individuals employed for clerical help must be on the approved list of clerical substitutes from the Department of Human Resources. The hours worked must be reported to the school’s timekeeper at the end of each pay period by the guidance department chair. The timekeeper must select the PT/Clerical-Guidance account on the WISE VM60 screen (using this account will ensure that the schools are not charged for the extra clerical hours used by the guidance departments).

Due to stringent budget constraints, the schools cannot exceed their allocated hours. These additional hours cannot be used to pay for a substitute when a guidance office associate is on annual leave or short-term sick leave. If a school uses more than their authorized hours, the Office of Guidance Services will request a check from the school or an Interdepartmental Transfer form for the overage. However, the guidance budget does have additional funds allocated for substitutes when a guidance office associate is on extended sick leave.

The guidance department chair must report the name, date(s), and hours worked to the Office of Guidance Services. This information is crucial for budget monitoring. The “Report of Authorized Secondary Counselor/Clerical Work Hours” form (attached to the related correspondence sent by Guidance Services to the secondary principals) must be completed and faxed (493-5437) each pay period.

For further information, contact the Department of Curriculum and Instruction/Guidance Services.

8.28 CLERICAL PART-TIME ASSISTANCE FOR SPRING SOL TESTING

Based on the availability of funds, the Department of Educational Leadership and Assessment will provide funding for the hiring of part-time assistance for Spring SOL testing. The available amount of funds for each school level will be communicated by memo in the Principals’ Packet.

**Funds allocated for this initiative may be expended during the writing and non-writing test administration (including WorkKeys for high schools). The specific dates are communicated by the Department of Educational Leadership and Assessment. However, the allocation will remain the same, so it is necessary to budget accordingly.**

**Funds allocated must be used for personnel to support test administration. Support includes proctoring a test administration to students and clerical support for the assistant principal overseeing testing and the school improvement specialist as needed to implement SOL testing. Schools may not pull teachers from instruction to assist with testing by hiring a substitute with part-time assistance funds to cover the teacher’s class. The intent of the part-time assistance allocation is to assist with test administration and not to replace instructional staff. Consider using some of the available funds to support the school’s plan/process for checking accuracy of student demographic information. The state has set a timeline and process for correcting student demographic information after receipt of SOL results.**

**Personnel hired for this initiative must be on the approved substitute list for teachers and/or teacher assistants. ALL individuals selected from either list MUST sign security agreements since their purpose is to support SOL test administration. Individuals selected from both the Teacher Substitute List and Teacher Assistant Substitute List may NOT administer tests. These individuals may proctor or support the assistant principal overseeing testing and the school improvement specialist. Training should be provided as necessary to complete assigned tasks.**

**It is the principal’s decision on how to allocate the funds with any combination of individuals selected from one or both lists. When planning, compute the cost by the hour. An Excel spreadsheet will be provided for planning purposes. Individuals from the Teacher Substitute List are paid an hourly rate as determined and published by the Department of Human Resources. Individuals from the Teacher Assistant Substitute List are paid an hourly rate as determined and published by the Department of Human Resources. Only the cost of salary is applicable (not FICA, etc.). The financial stipulations are that individuals may not exceed 8 hours during a workday or 40 hours during the workweek, and may not exceed the total allocated amount or the amount requested and approved. Schools exceeding the approved amount will be expected to reimburse the Office of Student Assessment (OSA) for any overage.**

**The Office of Student Assessment will enter the WISE data for all work hours associated with this initiative. For each individual, the school must submit the appropriate *SOL* *School Assistance Work Report* form electronically to Brian Porter at** [**kbporter@vbschools.com**](mailto:kbporter@vbschools.com) **no later than one day after the close of the appropriate pay period (5:00 p.m. on the 1st or 16th). There are separate forms for individuals on the Teacher Substitute List and Teacher Assistant Substitute List. These forms can be used in the same manner as the usual WISE sign-in forms. Attention to submitting these forms in a timely manner at the end of the appropriate payroll period(s) will ensure that the forms are processed by OSA to meet the WISE payroll deadlines. Work reports will be provided in Excel format.**

**The work hours for individuals supporting this initiative DO NOT go into WISE at the building level and should NOT go on your school WISE sign-in forms. If an individual(s) also works during the same pay period(s) as a substitute for an employee on leave in your building, the timekeeper should record those substitute hours in WISE using the normal process. The individual cannot work more than 40 hours between your building and OSA.**

For further information, contact the Department of Educational Leadership and Assessment/Office of Student Assessment at 263-1030 or e-mail Student Assessment@vbschools.com.

8.29 CLERICAL ASSISTANCE FOR SOL STUDENT PERFORMANCE REPORTS/ CUMULATIVE RECORDS

Under certain circumstances (e.g., late arrival of SOL test results) and the availability of funds, the Department of Educational Leadership will provide funding for the hiring of part-time clerical personnel to assist with the SOL Student Performance Reports and the movement of the cumulative records.

**Personnel may be hired to assist with the sorting of SOL Student Performance Reports to be sent to the receiving schools. In middle and high schools, clerical assistance may be hired to assist with the filing of the Student Performance Reports in each student’s cumulative folder. The school’s clerical help must be on the approved substitute list for clerical staff and will be paid the current applicable rate per hour. The amount of funding allocated for this task will be communicated via a Principals’ Packet memo and will need to be used during the designated dates.**

**The Office of Student Assessment will enter the WISE data for all work hours associated with extra clerical help for SOL Student Performance Reports/Cumulative Records. A *Record of Attendance: Other Duties* form needs to be completed each day the individual(s) is working. These forms must be faxed (263-1131) to the Office of Student Assessment no later than one day after the close of the pay period. Attention to submitting these forms in a timely manner at the end of the payroll period will ensure that the forms are processed by the Office of Student Assessment to meet the WISE payroll deadlines. The work hours for individuals supporting this task do not go into WISE at the building level and should not go on your school WISE sign-in forms. If an individual(s) also works as a substitute for an employee on leave in the building during the same pay period, the school should record those substitute hours in WISE using your normal process.**

For further information, contact the Office of Student Assessment at 263-1030 or e-mail [StudentAssessment@vbschools.com](file:///C:\D\Business%20Manual.files\WORD\Manual\2011\Drafts\StudentAssessment@vbschools.com).

8.30 GRANTS – SCHOOL ALLOCATIONS

Schools are awarded/allocated directly or indirectly private and intergovernmental grant proceeds.

***See the following for further information:***

*Section 7.9 – Standard Chart of Accounts (Schools – Class/Scholarship/Grant Accounts – 0725-0749 Grant Accounts (non-governmental))*

*Section 23 – Grants (Schools and Central Offices)*

*Section 23 – Grants (Schools)*

*In addition, see the following School Board Policy and Regulation for further information:*

*School Board Policy 7-32 – Gifts, Grants and Bequests*

*School Board Regulation 7-32.1 – Gifts, Grants and Bequests*

9.1 SCHOOL ACTIVITY ACCOUNT RECEIPTS

School Activity fund receipts may be generated from a number of sources including concessions, publications, club activities, donations, fundraising drives (specific purpose), and other activities. Because most revenues are in the form of cash receipts, the maintenance of adequate cash control procedures is extremely important. Internal controls over receipts must include, but not limited to, the following areas:

1. Only School Board employees can collect and transmit funds (no students or volunteers).
2. All collections must be receipted by a pre-numbered receipt form (or listed on a pre-numbered Internal Accounting Control form), written promptly by an employee (other than the bookkeeper) upon receipt of funds.
3. All checks received must be made payable to the order of the specific school.
4. Checks must be restrictively endorsed “For Deposit Only” (e.g., using a school stamp that includes the school’s name) to be deposited in the school’s local bank account immediately upon receipt.
5. The responsibility for receiving funds and writing receipts, preparing and making bank deposits, and posting financial records must be segregated. For example, the bookkeeper must not collect directly from external sources (e.g., parents, students, vendors).
6. All funds must be turned in daily to the bookkeeper, after they are received.

*See Section 9.3 – Daily Collections Transmittal Exception below.*

1. Bank deposits must be made daily.

*See Section 9.4 – Daily Deposits Exception below.*

1. All collected funds must be deposited intact (i.e., in its original form of collection – cash or check).

*See Section 9.21 – Change to Students below for an exception.*

1. Appropriate security measures (e.g., locked cash boxes, safes) must be used to protect all cash and cash items. The principal must inspect the contents of the locked cash box, safe, and/or other secure place periodically. It is recommended that a security safe be installed in a suitable location (not the bookkeeper’s office) and be accessible (i.e., deposit only) to the staff. Only the principal and bookkeeper shall have the combination to the safe; however, at the principal’s discretion and full responsibility, the Student Activity Coordinator (Assistant Principal at the elementary level) may have the combination. The bookkeeper’s office must be secured and the key(s) must only be issued to the principal and bookkeeper.
2. Cash, checks, money orders, or other funds must be recorded daily in pre-numbered receipt books or a pre-numbered Internal Accounting Control form, and deposited in the school’s local bank account. However, the use of individual receipts for minor amounts may be inefficient when the money collected is for bake sales, small candy sales, and similar activities. In such instances, the teacher/sponsor, for example, may use a student roll or other list (with the appropriate number of copies) and record the amount collected from individual students.
3. The teacher/sponsor (or any School Board employee designated to collect funds) will be held responsible for the funds collected (i.e., shortages), until the money is delivered to and verified by the bookkeeper to be included in the daily deposit.
4. Cash receipts must be posted daily in the cash receipt record (i.e., via the Manatee Accounting Software package). The cash journal must be reconciled to the daily deposit of money in the school bank account.
5. Post-dated checks are prohibited.

*See the following School Board Regulations for further information:*

*School Board Regulation 5-69.1 – Collection of Fees*

*School Board Regulation 3-50.1 – Monies in School Buildings*

9.2 FEES AND CHARGES

No fees or charges may be levied on students except when approved by the School Board and when specifically permitted by law or the regulations of the Virginia Board of Education. Students may be charged for their participation in school activities or extracurricular activities of a voluntary nature, if fees are approved by the School Board.

Students may be charged a fee to pay the cost of field trip transportation and/or admission charges.

*See Field Trips (Section 9.17) below for further information.*

Students may be charged tuition fees depending on the instructional program and/or student status (e.g., Adult Learning Center, Renaissance Academy, nonresident students, F-1 students).

The below provides a partial list of the student fees and charges approved by the School Board. A complete list of fees, charges and assessments is located at the below website:

[*www.vbschools.com*](http://www.vbschools.com) *(under “Quick Links” – Student Fees)*

| School/Department/Office | Fee/Charge/Assessment | Rate |
| --- | --- | --- |
| School | Admission Charges:  Reasonable fees may be collected for admission to athletic contests, student performances that are open to the public and other programs sponsored by the school. | – |
| School | Voluntary Class and Membership Dues:  Approved student organizations and classes may assess their members. These dues shall not exceed an amount approved by the principal. | – |
| School | Lockers and Locks:  A fee may be charged for the use of school lockers. All locks on school lockers must be approved by the school administrator. | – |
| School | Library Fines:  Students may be assessed reasonable fines for overdue books, materials and equipment. | – |
| School | Field Trip Fees:  Students may be charged for transportation and admission fees for cultural, enrichment programs or extracurricular activities when:   * + - 1. Participation is voluntary.       2. Participation is not required for any course of study.       3. The activity is of the type authorized by the board and approved by the principal as a qualifying activity.       4. The trip or program is not covered by an activity fund.       5. The funds are available to pay for those students who could not otherwise participate. | – |
| School | Material Charges and Rentals:  Students may be required to purchase or rent materials other than instructional materials used in a class.  Students may be required to purchase or rent musical instruments and personal attire for voluntary participation in organizations sponsored by the school. | – |
| Health/Physical Educ | Driver Education Behind the Wheel | $219 |
| Curriculum & Instruction (C&I) | Advanced Placement Tests | $87 |
| C&I | SAT Tests – Basic | $49 |
| C&I  C&I | ACT Tests – Writing  ACT Tests – Basic | $49.50  $34 |
| C&I/English | Dual Enrollment Course – TCC | $133.85  per credit hr. |
| School Administration  (DOSA) | GED Testing Fee (ISAEP) – Currently covered through ISAEP state grant | $58 |
| School Administration (DOSA) | Parking Fees:  High Schools  Advanced Technology Center and Technical and Career Education Center | $35  $10 |
| DOSA – Adult Learning Center (ALC) | LPN – Adult Student: 18-month course | $5,872 |
| DOSA – ALC | English for Speakers of Other Languages:  Registration Fee  Tuition for Non-Immigrants (passport holders)  Tuition for Non-Residents of Va. Beach | $30  $40/mo. – day  $30/mo. – eve.  $40/mo. – day  $30/mo. – eve. |
| DOSA – ALC | Adult Basic Education:  Registration Fee  Tuition for Non-Residents of Va. Beach | $30  $40/mo. – day  $30/mo. – eve. |
| DOSA – ALC | Community Education Courses:  Tuition, texts, and materials | $23 – $1,799 |
| DOSA – Student Leadership/ Services | Non-Resident Student Tuition – ADM Eligible, no transportation:  Elementary  Secondary | $4,100  $4,950 |
| DOSA – Student Leadership/ Services | Non-Resident Student Tuition – ADM Eligible, no transportation,  for Employees Only:  Half-Day Kindergarten  Elementary  Secondary | $1,550  $3,100  $3,800 |
| DOSA – Student Leadership/ Services | Non-Resident Student Tuition – ADM Eligible, includes transportation,  for Chesapeake Students Only:  Secondary | $5,450 |
| DOSA – Student Leadership/ Services | Non-Resident Student Tuition – not ADM Eligible, Unsubsidized, no transportation,  F-1 Students Only: | $11,800 |

*See additional fees, charges, and assessments at the below website:*

[*www.vbschools.com*](http://www.vbschools.com) *(under “Quick Links” – Student Fees)*

*See the following School Board Policies and Regulations (not all-inclusive) for further information:*

*School Board Policy 5-69 – Fees/Materials/Deposits/Reimbursements*

*School Board Regulation 5-69.1 – Collection of Fees*

*School Board Regulation 5-69.2 – Fees: Textbook and Supplementary Materials*

*School Board Policy 5-51 – Student Vehicles*

*School Board Regulation 6-56.1 – Field Trips*

*School Board Policy 6-81 – Adult Education*

*School Board Policy 3-22 – Tuition Fees*

*School Board Regulation 5-10.3 – International Students*

*School Board Policy 6-28 – Driver Education*

9.3 DAILY COLLECTIONS TRANSMITTAL EXCEPTION

School libraries that have appropriate security measures (I. above) and total cash/checks of no more than $5.00 may transmit receipts less often than daily, but no later than by the end of the current work week (e.g., Friday, Wednesday during Thanksgiving week).

9.4 DAILY DEPOSITS EXCEPTIONS

Exceptions to the daily deposits requirement for schools that have appropriate security measures (9.1 I. above) are as follows:

* Total cash/checks of no more than $100 may make bank deposits less often than daily, but no later than by the end of the current work week (e.g., Friday, Wednesday during Thanksgiving week)
* Evening programs collecting tuition and related fees (e.g., Adult Learning Center, Renaissance Academy) may make bank deposits the following work day
* Athletic events collecting gate receipts may make bank deposits the following work day

9.5 RECEIPTS RETENTION LIMIT

At least 90% of the receipts collected in each school activity account during a school year (and subsequently transferred to another account(s), if applicable) must be disbursed during the school year collected.

At least 90% of the prior year balances brought forward in each school activity account (and subsequently transferred to another account(s), if applicable) must be disbursed during the current school year.

Hence, Disbursements (less Reimbursements/Refunds) and Transfers-Out must equal or exceed 90% of the Beginning Balance, Receipts, and Transfers-In in each activity account, as the following example illustrates:

$ 100 – Beginning Balance

275 – Total Receipts for the year

125 – Total Transfers-In for the year

$ 500 – Total available receipts for Disbursements and/or Transfers-Out

x 90% – Receipts Retention Limit

$ 450 – Required Net Disbursements and/or Transfers-Out for the year

$ 430 – Total Disbursements for the year

(10) – Total Reimbursements/Refunds for the year

50 – Total Transfers-Out for the year

$ 470 – Total Net Disbursements and Transfers-Out

Total Disbursements (less Reimbursements/Refunds) and Transfers-Out exceed the Required Disbursements and/or Transfers-Out for the fiscal year by $20; hence, the school has complied with the Receipts Retention Limit.

This limit must be adhered to, unless the principal documents, in writing, the reason(s) for the necessity to carryover the specific receipts into the subsequent school year. Typical reasons, by broad category, include (but not limited to) the following:

* Grant Restrictions (e.g., Grantor company restricts the funding to a specific instructional purpose that cannot be fulfilled until the next school year)
* Scholarship Criteria and Award Timing (e.g., Donations were collected for a student scholarship to be awarded next school year to a qualified senior class student in compliance with the request of the deceased student’s family)
* Class of 2xxx Event (e.g., Prom, School Gift, and Senior Trip occurring one or more years in the future)
* Fundraising Purpose and Timing (e.g., fundraiser occurs during the year for an event or purpose to occur next school year)
* Club By-Laws (e.g., allows the club officers to vote on a disbursement of funds based on a specific need and this need did not occur during the current school year)
* Staff Welfare Account (this account is not subject to this limit)
* Order Backlog and/or Delay by Vendor (e.g., a purchase order was prepared and delivered to the vendor; however, there is a backlog or delay in delivery until next school year)
* Low School Activity Account Balance (i.e., an account balance less than or equal to $100 is not subject to this limit)

9.6 RECEIPT AND TRANSMITTAL OF COLLECTIONS

**The receipt of school activity funds shall be accounted for by teachers, teacher assistants, sponsors, or any other School Board employees receiving such funds. As official records, all documents must be completed in ink. In a number of schools, money is received at a point other than the principal’s office. Therefore, it is important to have adequate safeguards in the accounting and transmittal of school activity collections. These safeguards must be maintained and monitored by the principal or their designee.**

**If a sponsor delegates the receipt of money (e.g., Prom tickets) to a student officer(s), the sponsor still assumes full responsibility for any shortages. However, the sponsor or another School Board employee must be present during the time that the student officer is receipting collections from other students.**

An inventory of unused pre-numbered Receipt Books (VB-100) on hand and pre-numbered Receipt Books issued to individuals must be maintained and monitored by the principal. A numeric sequence of all Receipts must be accounted for by the bookkeeper and teachers. In addition, an inventory log of used and unused warehouse issued pre-numbered transmittal envelopes (VB-102) and pre-numbered Internal Accounting Control forms (VB-103) books must be maintained and must be accounted for by the bookkeeper and teachers. The receipt of these items must be recorded on the Transmittal Envelope Inventory Log, Receipt Book Inventory Log, and Internal Accounting Control Forms Books Inventory Log; and initialed by the recipient as of the date issued and upon the final return of the transmittal envelopes and applicable books.

A teacher may be issued more than one Receipt Book or Internal Accounting Control Forms Book at the same time provided that they are accounted for on the Receipt Book Inventory Log and Internal Accounting Control Forms Books Inventory Log.

At the principal’s discretion, the writing of a separate pre-numbered receipt to an individual student by a teacher or sponsor may be waived and the pre-numbered Internal Accounting Control form used, when a significant number of students are required to pay a small amount for a specific activity (e.g., less than $10.00 or the goods are distributed at the time of payment). However, the pre-numbered Internal Accounting Control form must not be used for major fundraising activities (e.g., yearbook sales, candy sales).

The following are considered valid methods of receipting:

1. A pre-numbered Internal Accounting Control (IAC) form (VB-103) – used for receipting Special Activities (e.g., field trips, paperback book sales, locker rentals, parking decals, gym uniforms, club dues); however, the student must initial in the provided column (teacher/sponsor may initial at the elementary level). Cash and Checks must be recorded in separate columns.

Record the name of the individual providing the payment on each row of the IAC form. Do not record a lump-sum amount collected from more than one individual on a row, unless it is accompanied by a calculator tape or tally marks on a listing of items being sold (e.g., school store purchases), documentation for charitable donations from classes, or similar documentation.

A new pre-numbered Internal Accounting Control form is used for each day. The copies shall be distributed, as follows:

* **Original white copy of the IAC form to teacher/sponsor with the original Receipt from the bookkeeper attached (remains part of the permanent records maintained by the teacher, sponsor, or other School Board employee)**
* **Canary copy of the IAC form attached to the duplicate Receipt (second copy) is retained in the bookkeeper’s files**

1. A pre-numbered Receipt Book (VB-100) – used for all other funds and by all other School Board employees ( e.g., Guidance Department, Library, office staff) who receive Receipts, except as specified above. Cash and Checks must be recorded separately.

Each pre-numbered receipt must specify the name of the individual providing the payment. Do not record a lump-sum amount collected from more than one individual on one receipt.

The copies shall be distributed, as follows:

* Original - to payee (e.g., student)
* Second copy - to the bookkeeper to attach to the bookkeeper’s Receipt and file
* **Third copy - retained in Receipt Book**

**In case of a "void”, all three copies (marked Void) of the receipt must be accounted for by the individual responsible for the Receipt Book.**

**Pre-numbered Receipt Books are the most secure way of collecting cash. Examples of the use of Receipt Books are: Yearbook, Fundraisers (e.g., candy sales), and Club Activity payments; and, in the absence of the bookkeeper, a designated employee must write receipts to employees transmitting collected money (when rights to Manatee receipting have not been granted). In addition, payments for obligations must be receipted (e.g., damaged textbooks).**

A pre-numbered Transmittal Envelope (VB-102) must be completed and used by the School Board employee to transmit school activity collections to the bookkeeper. Students and volunteers are prohibited from transmitting school activity funds. The Transmittal Envelope must contain all money received that day via the Receipt Book and/or the Internal Accounting Control forms book. The activity, date, amount collected (Cash and Checks must be recorded in ink in separate columns), and receipt or Internal Accounting Control number sequence must be indicated on the exterior part of the envelope in the spaces provided.

**The bookkeeper must verify the accuracy of the money received (transmitted), issue a computer-generated receipt (and a duplicate receipt), and distribute the receipts, as follows:**

* **Original (Official Receipt) – Return to teacher transmitting money and staple to the receipt book or Internal Accounting Control form (white copy). The receipts must remain intact with the receipt book(s) and/or Internal Accounting Control form(s) book(s).**
* **Duplicate ‑ Attach to teacher receipts, or Internal Accounting Control form (canary copy) and retain in the bookkeeper’s file. Instead of a duplicate receipt, the bookkeeper may record the receipt number and date on the Internal Accounting Control form.**

**The bookkeeper must initial the Transmittal Envelope and return it to the employee making the transmittal. If there is a discrepancy between the cash count and the employee’s (e.g., teacher) records that are not resolved within one day, the bookkeeper must document the difference in money transmitted (and initial the Transmittal Envelope, accordingly) and receipt only what is deposited. The employee must adjust the Transmittal Envelope and initial, also. The bookkeeper must notify the principal of the difference (and if a pattern of shortages by the same employee exist), so that appropriate action can be taken. If there is a discrepancy with the date of collection and the date of receipt, the bookkeeper must document on the Manatee receipt the reason for the difference.**

**If a reimbursement/refund (including change returned) check is posted to a school activity account(s) (must be a negative disbursement), print a copy of the adjustment voucher and attach it to the deposit slip and Cash Receipts Journal. A separate deposit may be made for these reimbursements/refunds, if desired.**

**The Cash Receipts Journal summarizes the day's receipts and is the official daily cash deposit reconciliation form. A Cash Receipts Journal must be printed for each day. The total on the Cash Receipts Journal (and the adjustment voucher(s), if applicable) must agree to the deposit slip validated by the bank (however, if a receipt was incorrect or a duplicate, and posted and subsequently voided on the same day, circle the voided receipt on the Cash Receipts Journal, write void, and subtract the amount from the total receipts). Attach the daily bank deposit slip to the Cash Receipts Journal (and the adjustment voucher(s), if applicable) and file it by month.**

**The financial records (e.g., transmittal envelopes, receipts and receipt books, internal accounting control forms books) of each club and other school activity accounts are a part of the school records for accounting and audit purposes. These financial records must be retained intact and turned in to the bookkeeper at the end of the school year. Any discrepancies must be documented in writing by the teacher/sponsor.**

9.7 LOST AND DAMAGED/PURCHASED TEXTBOOKS

**Students are expected to pay for lost and/or damaged textbooks. Receipts collected are posted to the following appropriate account:**

**0530 Textbooks-Lost**

**0540 Textbooks-New Purchase (Not Currently In Use)**

**0550 Textbooks-Damaged**

A textbook lost by a student is a lost textbook that must be replaced at full price by the School Division. The age and shape of a lost textbook is not relevant. Hence, the student must be charged the full price (disclosed on the textbook order form). A student who has damaged a textbook is charged the actual repair cost (from the vendor) or full price if it is irreparable (e.g., missing pages, permanently disfigured pages, no cover). Charges to the students for other textbook related incidents in which the book is still useable (e.g., markings in the book (other than the answers), bent pages, torn cover or binding) are at the discretion of the principal.

However, if the textbook was lost or damaged at the end of the school year, the school does not reissue another textbook to the student, and the school will be using a new textbook adoption for that specific course at the beginning of the next school year, then the charge is at the discretion of the principal.

**If a parent requests to purchase a student textbook, the parent must purchase the textbook at the Office of Supply Services. The school cannot sell unused student textbooks at the school site (i.e., student textbooks on the school’s inventory).**

**Receipts collected and posted to accounts 0530, 0540, and 0550 must be forwarded to the Office of Business Services quarterly. However, to cover potential refunds for returned books, schools may keep a portion of the receipts collected. Elementary schools may retain a balance of $100 and secondary schools may retain a balance of $300 in account 0530 (Textbooks-Lost).**

*See the following School Board Policy and Regulation for further information:*

*School Board Policy 6-60 – Textbooks*

*School Board Regulation 5-69.2 – Fees: Textbook and Supplementary Materials*

*In addition, see Section 29 – Textbooks (Schools and Central Offices) for further information*.

9.8 DUAL ENROLLMENT PROGRAM

**High school students may satisfy certain graduation requirements, earn college credits, and experience college-level course work through Tidewater Community College (TCC).    Admission to the program affords participating high school students all the rights and privileges of TCC students including access to the TCC media center and computer labs as well as access to the advanced on-line media resources from home computers.**

**The tuition fee will vary according to the support of the State Legislature.  Students may also be required to purchase textbooks. The tuition payments are posted to the following account:**

**0515 Dual Enrollment Program (Not Currently In Use, as tuition payments are currently remitted to TCC)**

**The tuition payments are remitted to and as directed by the Department of Curriculum and Instruction (tuition payments are currently remitted to TCC).**

*See the following School Board Regulations for further information:*

*School Board Regulation 5-30.2 – Alternative Methods for Granting Credits*

*School Board Regulation 6-89.1 – Dual Enrollment*

For further information, contact the Department of Curriculum and Instruction.

9.9 COLLEGE BOARD TESTS

## **9.10 ACCESS Program**

**The ACCESS Program is a non-profit organization designed to assist students attending participating local public high schools in furthering their education beyond high school. The program is supported by local foundations, businesses, and individuals. The organization believes that every student who graduates from high school should have the opportunity to attend college.**

**Advisors are available in each participating high school to assist students and parents with all phases of the college admission and financial process. Advisors provide fees for college testing and applications for eligible students in cases where the need is evident and waivers cannot be obtained.**

**For further information, contact the ACCESS Program organization via their website at** [**www.accesscollege.org**](http://www.accesscollege.org)**; phone at 962-6113; mailing address at ACCESS College Foundation, 7300 Newport Avenue, Suite 500, Norfolk, VA 23505; or an ACCESS advisor at a participating high school.**

**The applicable student’s AP, PSAT, or SAT fee is paid directly by ACCESS.**

## **9.11 Advanced Placement (AP) Program® (AP®) Tests**

**The AP Program gives students an opportunity to take college-level courses and exams while still in high school. The student may earn college credit depending on the policies of the college or university. The student AP test payments are posted to the following appropriate accounts:**

**0455.02 – AP Test Regular Paid Students**

**0455.03 – AP Test Low-Income Paid Students (Not Currently In Use, as the State DOE does not permit collections from students)**

*See Section 23.7 – Grants (Schools – Advanced Placement and International Baccalaureate Test Fee Reimbursements for Low-Income Students State Grant) for further information.*

## **9.12 PSAT/NMSQT® Tests**

**The Preliminary Scholastic Aptitude Test/National Merit Scholarship Qualifying Test (PSAT/NMSQT) is sponsored by the College Board. It offers students an opportunity to practice for the SAT, an evaluation of the student's skills and comparison with other college-bound students, and an opportunity to enter the national merit scholarship competition. The student PSAT test payments are posted to the following account:**

**0455.04 – PSAT Test**

## **9.13 SAT Reasoning Tests™ (I)**

**The Scholastic Aptitude Test (SAT®) is a widely used college/university admission test. The SAT measures students' verbal reasoning, critical reading, writing, and math problem solving skills. The student SAT Reasoning test payments are posted to the following account:**

**0455.05 – SAT Test**

## **9.14 SAT Subject Tests™ (II)**

**Students can take Subject Tests to demonstrate to colleges their mastery of specific subjects, such as English, history and** **social studies, math, science, and language. The student SAT Subject test payments are posted to the following account:**

**0455.05 – SAT Test**

For further information, contact the Department of Curriculum and Instruction.

9.15 INTEREST EARNINGS

Interest earnings on the school’s bank account are transferred to other school activity accounts, at the discretion of the principal, except the Staff Welfare, Staff Recognition, Hospitality, and similar staff accounts; however, the Staff Welfare, Staff Recognition, Hospitality, and similar staff accounts may receive their pro-rata share of interest based on their proportional share of the average cash balance for the month, at the discretion of the principal. Interest earnings may be transferred to the various school activity accounts based on each school activity account’s proportional share of the average cash balance for the month, at the discretion of the principal. However, at a minimum, the following school activity accounts must be allocated their pro-rata share of interest earnings based on the above methodology:

* **Senior “Class of” account (remaining cash balance after graduation, if applicable and required)**
* **Scholarship accounts**
* **Grant accounts (if required)**

For example:

|  |  |  |  |
| --- | --- | --- | --- |
| School Activity Account | Average Cash Balance | Percent of  Total | Interest Allocation  (e.g., $75.00) |
| Senior Class of 20xx | $ 5,000 | 5% | $ 3.75 |
| xyz Scholarship | 9,000 | 9% | 6.75 |
| abc grant | 11,000 | 11% | 8.25 |
| All other | 75,000 | 75% | 56.25 |
| Total | $ 100,000 | 100% | $ 75.00 |

If the school has an additional interest-bearing bank account for a particular school activity account (e.g., if required for a scholarship account or private grant), the interest earnings must be posted monthly to an extended account within the Bank Interest account. A transfer is made from this extended account to the appropriate school activity account for the monthly interest earnings. However, an additional interest-bearing bank account should be avoided, if possible, as it requires daily monitoring of the specific school activity account’s disbursements (as the total amount of the disbursements must be transferred from the separate interest-bearing bank account to the regular school bank account when the disbursements occur).

*See Section 14.8 – Bank Account (Schools – Bank Account – Additional Interest-Bearing Account) for further information.*

**9.16 INVESTMENTS**

**The School Board Policy 3-11 (B) – Budget: Surplus Funds/Individual School Accounts must be followed relating to school investments.**

***See School Board Policy 3-11 – Budget: Surplus Funds for further information.***

**9.17 FIELD TRIPS**

**Student trips of significant educational value shall be encouraged and student trips of significant recreational value shall be permitted under regulations established by the Superintendent. Field trips should be a valuable part of the instructional program and should serve to extend student learning. Student safety and proper care of school vehicles shall be primary considerations.**

**Based on consultation with the VBCPS insurance company, field trips to water parks, residential association facilities, country clubs, and other locations where water-related activities occur (e.g., swimming, tubing, sliding, boating, surfing, skiing) must be highly discouraged and are not recommended. This is due to the inherent risks, legal liability issues, and expressed and/or implied endorsement as a school function/activity.**

*See Section 22.16 – Risk Management (Schools and Central Offices – Field Trips – Water-Related Activities) for further information.*

**Students may be charged a field trip fee to pay the cost of transportation charges, admission charges, and similar charges for the students only. Each field trip cost per student must be computed as accurately as possible. Instructional field trips for different grade levels (not club field trips) should be maintained in separate extended accounts, with no transfer of balances (unless otherwise noted below), since student collections should be spent on the students providing the receipts.**

**A material remaining balance from a particular field trip (exceeds 5% of the particular field trip cost per student or $2.00/student, whichever is greater) must be refunded to the parents/students. See the following examples:**

**A) $20.00 – Cost of field trip charged per student**

**$18.50 – Actual per student cost of field trip**

**$ 1.50 – Difference**

**$ 1.00 – 5% of $20.00**

**$ 2.00 – 5% of $20.00 or $2.00, whichever is greater**

**$ .00 – No refund (immaterial), since the difference is less than $2.00**

**B) $20.00 – Cost of field trip charged per student**

**$17.50 – Actual per student cost of field trip**

**$ 2.50 – Difference**

**$ 1.00 – 5% of $20.00**

**$ 2.00 – 5% of $20.00 or $2.00, whichever is greater**

**$ 2.50 – Refund (material), since the difference is more than $2.00**

**C) $50.00 – Cost of field trip charged per student**

**$45.00 – Actual per student cost of field trip**

**$ 5.00 – Difference**

**$ 2.50 – 5% of $50.00**

**$ 2.50 – 5% of $50.00 or $2.00, whichever is greater**

**$ 5.00 – Refund (material), since the difference is more than $2.50**

**If a parent contacts the school and desires to donate the amount of the refund to the school (rather than receive a check), the parent must state such in writing.**

An alternative to the above procedure for a material remaining balance (if the same students are involved and will benefit) is for the school to send a letter, signed by the principal, to the students’ parents explaining and requesting that the remaining balance from the field trip be used for a subsequent or prior field trip (underestimated the cost); or, depending on the circumstances (e.g., effecting the “graduating” grade students), an end-of-the-year event (e.g., food for field day, 5th grade picnic, Bridging Ceremony). However, if a parent requests a refund, the school must refund the parent (the particular student would be charged full price for the subsequent field trip or event (if there is a charge)).

**An immaterial remaining balance must be used to offset subsequent field trips or any Field Trip Draw allocation deficit (billed by the Transportation Office). If an immaterial balance remains in an extended account at the end of the school year, this balance should be transferred to the next grade level in which the students will advance. This balance should be used to defray the cost of field trips by those students the following year.** **The immaterial balance remaining in the “graduating” grade account can be used for the upcoming “graduating” grade students, transferred to the parent account and used to offset the cost of field trips for indigent students, and/or used to offset the cost of an end-of-the-year event for the “graduating” grade students.**

**A parent/chaperone must pay for their admission ticket, unless a free admission ticket is provided by the admitting entity (e.g., museum).**

**Teacher costs for instructional field trips (e.g., transportation, admission charges), if any, must be paid by the school (e.g., Instructional and Special Education school allocation funds), unless a free admission ticket, for example, is provided by the admitting entity (e.g., museum).**

***See the following School Board Policies, Regulation, and related forms for further information:***

***School Board Policy 6-56 – Field/Recreation/Class Trips***

***School Board Regulation 6-56.1 – Field Trips***

***School Board Regulation 4-25.1 – Transportation of Students in Private Vehicles***

*Related forms (referenced in Appendix B – Business Forms/Documents), as follows:*

***Form 1 – Travel Checklist***

***Form 2 – Athletic Travel Permission***

***Form 3 – Private Vehicle Transportation Certification***

***Form 4 – Release, Waiver, and Indemnification***

***Field Trip Application***

***Checklist for Overnight and Out-of-Area***

***Permission – VB 1005S***

***Request – VB 1006***

***General Requirements of Non-School Division Employee Drivers***

9.18 BOOK FAIRS

A contract should be processed for all book fairs. The net proceeds from book fairs must be used for the students and the fundraising advertisement displayed or distributed to the potential buyers (e.g., parents, general public) must clearly disclose the purpose of this fundraiser.

*See the following for further information:*

*Section 15 – Fundraising (Schools)*

*Section 15 – Fundraising (Schools and Central Offices)*

The book fair vendor must provide to the school the following (for audit purposes):

* **List of books and related prices delivered to the school**
* **List of books and related prices picked-up from the school**

**- or -**

* **A financial form provided by the vendor and completed by the school (with the school remitting to the vendor the total book sale proceeds less the school profits (e.g., 25% of total book sale gross proceeds)), and the vendor being fully responsible for all of the books (e.g., delivery, pick-up, missing)**

**Guidelines for conducting a book fair:**

* **Start each day with a $50.00 change fund**

***See Section 7.10 – Standard Chart of Accounts (Schools – Clearing Accounts – 0801 Change)***

* **Use the designated Book Fair account for receipts and disbursements to the Book Fair vendor**

***See Section 7.2 – Standard Chart of Accounts (Schools – Administrative Accounts – 0052 Book Fairs)***

* **Book fair customers must make checks payable to the school**
* **Deposit each day’s proceeds in the bank**
* **Complete the financial form (call your book fair vendor’s Customer Service Representative for questions or assistance in completing form)**
* **Send credit card slips back with the driver when she/he picks up the remaining book fair books and materials**
* **Write a single check made payable to the book fair vendor for the money due as disclosed on the book fair vendor’s financial form**
* **Send the forms and check in the envelope provided by the book fair vendor**
* **Transfer the profit as disclosed/advertised.**

**It is recommended that an Excel spreadsheet be used to track book fair sales.**

***See sample Book Fair Internal Control Sheet referenced in Appendix B – Business Forms/Documents.***

***In addition, see School Board Regulation 3-52.1 (Sales on School Property: Book Fairs) for further information.***

9.19 BOOK ORDERS

Copies of book orders (e.g., Weekly Reader, Troll, Scholastic) in which parents complete the vendor order form(s) and write a check made payable to the vendor must be given to the bookkeeper to monitor gifts, incentives, and similar awards to School Board employees and/or the school, if applicable. All such gifts, incentives, and similar awards are the property of the school and must be used as directed by the principal for the instructional program.

However, the principal, upon the recommendation of the instructional staff, may permit the parents/students to redeem accumulated giveaway points, if any, for an additional book(s) to be kept by the students, if there is a direct correlation of all of the following:

* **The specific students can be identified that generated the money and resulting accumulated giveaway points;**
* **The aforementioned students identified redeem the accumulated giveaway points for the additional book(s); and**
* **It promotes the instructional program/philosophy (e.g., reading and parental involvement) of the school and school division (e.g., kindergarten students - beginning reading skills/parents reading to their children)**

**9.20 BOOK AUTHORS**

**When a contract has been approved for a guest author to do a book talk and have books available for purchase, the books must be for educational purposes and approved as to student appropriateness (contact the Department of Curriculum and Instruction and/or Department of School Administration). The book sales must be considered a school fundraiser and the author would either provide the school a percentage of the gross sales and/or reduce her/his speaking engagement fee. However, the selling and/or promotion of an author's book(s) during instructional time are not permitted.**

***See School Board Policy 3-52 (Sales on School Property) for further information.***

9.21 CHANGE TO STUDENTS

Change may be returned to students, if available, for library books, book fairs, field trips (e.g., meals, admissions), and similar activities and recorded on the Internal Accounting Control form, accordingly. For example, a parent writes a check (or presents a money order) for $15.00 for a student to purchase books at a book fair. The student purchases $13.25 worth of books. The student receives $1.75 in change. $15.00 is recorded in the check column and the amount of the change is recorded as a negative number or $(1.75) in the cash column for a total of $13.25 from the student.

*See Section 7.10 – Standard Chart of Accounts (Clearing Accounts - 0801 Change) for further information*.

9.22 EXTERNAL PARENT ORGANIZATIONS – RECEIPTS

External parent organizations’ (e.g., PTAs, Band Parents Associations, Athletic Booster Clubs) business transactions (e.g., fundraisers, collection of receipts, delinquent accounts, disbursements, record keeping, bank accounts) must be independent of the school. School personnel are not permitted to be involved in the business transactions of the external parent organization (EPO) during their workday.

The external parent organization must have a separate Federal Identification Number, bank account, and set of books. Furthermore, they must have elected officers conducting the business operations of the external parent organization.

School personnel who are members (including elected officers) of EPOs, and are involved in the business transactions and operations of the EPOs, are acting in this involvement/capacity as members (i.e., individual citizens/volunteers) of the EPOs and not as School Board employees.

***See the following for further information:***

*Section 10.20 – Disbursements/Expenditures (Schools – External Parent Organizations – Disbursements)*

*Section 15.3 – Fundraising (Schools – Bingo Games)*

*Section 28 – External Parent Organizations (Schools)*

*Appendix B – Business Forms/Documents (School Board Guidelines for Organizations Affiliated with the Virginia Beach City Public Schools (Brochure))*

9.23 STUDENT ATHLETIC PHYSICALS

Fees charged for student athletic physicals held at the school site must be paid by the parent/student directly to the physician. These fees must not be collected by school personnel and deposited in the school’s bank account. Furthermore, the physician handles any payments for any assistance provided by the physician’s office personnel (e.g., Nurse). A physician can make a donation to the school by writing a check made payable to the school.

9.24 STUDENT LITERARY ARTS WORK

Student literary arts work such as the Literary Arts Magazine, novels, and similar work are publications by students (e.g., artwork, stories, poems). These publications require parental written permission for publishing their student’s work and selling such as a fundraiser (if applicable). Permission slips must contain parent’s signature and date, and must be retained in a file. The City/Schools Print Shop or outside publisher normally prints these publications. The Department of School Administration must be contacted (and possibly the City Attorney’s Office) for the appropriate permission slip language and approval of the publication.

9.25 STUDENT CONTESTS

Contests or other activities involving participation by students or the granting of awards or prizes to students must follow the below School Board policy.

*School Board Policy 7-41 – Contests for Students*

9.26 DONATIONS (BUSINESS)

When businesses (e.g., Target, K-Mart, Cici’s Pizza) make donations, based on the support from the community and/or school personnel, for a particular school, the donations must be posted to a separate account in the administrative account group (i.e., 0026-0099, except 0050-0052). Separate accounts must be set up for donations from each business or a parent account called Donations with extended accounts for each business. The extended accounts must not transfer or roll-up balances to the parent account. The money is transferred to a student-related account(s) for disbursement.

*See the following School Board Policy and Regulation for further information:*

*School Board Policy 7-32 – Gifts, Grants and Bequests*

*School Board Regulation 7-32.1 – Gifts, Grants and Bequests*

9.27 DONATIONS – GIFT CARDS (BUSINESS)

When a business donates a gift card instead of a check (e.g., Office Depot Back to School Rebate program, WalMart Teacher of the Year Program, bookfair fundraiser), the school must follow the school’s preapproval process, and obtain and retain the original receipts supporting the full amount of the gift card, for audit purposes. These original receipts must be filed with the original documentation received from the business.

Gift cards must be used for instructional materials and supplies. The use of gift cards for staff incentives or any other purposes for the staff is not permitted, unless specifically requested, in writing, by a business that they be used for staff purposes (e.g., teacher appreciation, staff development).

**9.28 DONATIONS – GIFT CARDS (INDIVIDUAL)**

**When individuals donate gift cards or gift cards are purchased using donations for non-school purposes (e.g., fundraiser for needy families). Each gift card donor must be receipted by the school and each gift card donation must be inventoried, stored in a secure location (e.g., safe), and distributed to a needy family based on an established criteria (unless the fundraiser is for one family) with an inventory list updated, accordingly.  This documentation should be readily available for audit purposes.  A gift card donation process scenario (example), in general, is as follows (not all-inclusive):**

**>>>Employee A receives the gift card donation, issues a receipt to the donor, and stores the gift card donation in a secure location (e.g., safe) with Employee B (below)**

**>>>Employee A transmits the receipt via a Transmittal Envelope to the Bookkeeper**

**>>>Employee B updates a gift card donations inventory sheet (e.g., with columns for date received, donor name, receipt number, vendor name, amount, date distributed, needy family recipient name and address) and establishes a gift card donations file with the receipts, inventory sheet, and other pertinent documents**

***See sample Gift Card Donations Inventory Sheet referenced in Appendix B – Business Forms/Documents***

**>>>Employee C, employee committee, and/or Principal determines the needy family recipient to receive the gift card donation based on an established criteria**

**>>>Employee C distributes gift card donation to the needy family recipient with Employee B**

**>>>Employee B updates the inventory sheet (i.e., date distributed, recipient name and address, and any other applicable columns)**

**>>>Employee D or the Principal conducts a periodic inventory of the undistributed gift cards on hand**

9.29 REIMBURSEMENTS – SCHOOLS

A reimbursement is defined, as follows:

An amount paid to the school by an external party (e.g., central office) due to the school filing proof of payment(s) for a qualified, documented disbursement(s) with the external party.

or

An amount paid by the school to an internal/external party (e.g., employee, parent) due to the internal/external party filing proof of payment(s) for a qualified, documented disbursement(s) with the school.

The following provides reimbursement posting procedures:

1. A reimbursement received by the school from the following sources must be posted as a negative disbursement to the applicable school activity account (not all-inclusive):
   1. Central Office
   2. Change Returned to the Change Fund
2. A reimbursement received by the school from the following sources must be posted as a receipt to the applicable school activity account (not all-inclusive):
   1. External Parent Organization (e.g., PTA, Band Parents Association, Athletic Booster Club)
   2. Non-governmental grants
3. A reimbursement paid by the school to an internal/external party (e.g., employee, parent) must be posted as a disbursement to the applicable school activity account.

9.30 REFUNDS – SCHOOLS

A refund is defined, as follows:

An amount received by the school from an external party (e.g., vendor) due to an overpayment by the school to the external party.

or

An amount paid by the school to an external party (e.g., parent) due to an overpayment by the external party to the school.

The following provides refund posting procedures:

1. A refund received by the school from an external party (e.g., vendor) due to an overpayment by the school must be posted as a negative disbursement to the applicable school activity account. The following presents examples (not all-inclusive):
2. Returning items to the vendor previously paid by the school
3. Change returned by an employee from a vendor as a result of a school check exceeding the amount of the purchase
4. A refund paid by the school to an external party (e.g., parent) due to an overpayment by the external party must be posted as a negative receipt to the applicable school activity account. Hence, after the check is processed as a disbursement, a negative disbursement/negative receipt adjustment must be processed to the applicable school activity account and the cash account.

9.31 REBATES – SCHOOLS

A rebate is defined, as follows:

An amount paid to the school based on achieving a certain disbursement total level over a certain period of time (e.g., fiscal year) and/or the procurement of a certain product(s)/service(s).

The following provides rebate posting procedures:

1. A rebate received by the school from an external party (e.g., vendor) based on achieving a certain school divisionwide disbursement total level must be posted as a receipt to the applicable school activity account as communicated by the Office of Business Services. The following presents examples (not all-inclusive):
   1. Office Depot
   2. Sports Supply Group

*See Vendor Rebate (Section 9.32) below for further information.*

1. A rebate received by the school from an external party (e.g., vendor) based on achieving a certain school only disbursement total level must be posted as a negative disbursement to the applicable activity account(s), if known and practicable, otherwise as a receipt to the applicable school activity account(s).
2. A rebate received by the school from an external party (e.g., vendor) based on the procurement of a certain product(s)/service(s) must be posted as a negative disbursement to the applicable school activity account. The following presents an example (not all-inclusive):
   1. Mail-in rebate offer

9.32 VENDOR REBATE

A vendor rebate (e.g., Office Depot) is based on achieving a certain school divisionwide disbursement total level and allocated to the schools based on each school’s respective disbursement total level.

The check must be deposited in a separate account (e.g., Office Depot Rebate) within the Administrative Accounts. Transfers must be made from this account to other school activity accounts for student purposes (e.g., Departmental Accounts (i.e., 0400s)) and/or for administrative purposes (e.g., 0010 – Administrative), at the discretion of the principal. However, a transfer cannot be made to the Staff Welfare account (0006) or a similar account.

If further information or clarification is needed regarding the distribution and use of the rebate check, please contact the Office of Business Services/School Business Division at 263-1033.

If further information or clarification is needed on the particular rebate program (e.g., Office Depot) or products and services of the particular vendor, please contact Purchasing Office for the appropriate Procurement Specialist, at 263-1175.

9.33 GRANTS

The school division and schools are awarded/allocated directly or indirectly private and intergovernmental grant proceeds. At the school level, all non-intergovernmental grants (e.g., from non-profit entities, foundations, corporate enterprises) may be accounted for at the school level at the discretion of the principal. However, all non-intergovernmental grants awarded centrally must be accounted for by the Office of Business Services/Financial Management division for audit purposes.

All intergovernmental grants (i.e., from the Federal Government or Commonwealth of Virginia) must be accounted for by the Office of Business Services/Financial Management division for audit purposes.

***See the following for further information:***

*Section 7.9 – Standard Chart of Accounts (Schools – Class/Scholarship/Grant Accounts – 0725-0749 Grant Accounts (non-governmental))*

*Section 23 – Grants*

*In addition, see the following School Board Policy and Regulation for further information:*

*School Board Policy 7-32 – Gifts, Grants and Bequests*

*School Board Regulation 7-32.1 – Gifts, Grants and Bequests*

9.34 ACCEPTABLE FORMS OF MONEY

The following are acceptable forms of money:

* Cash (accepting a dollar bill higher than a one-hundred (100) dollar bill is not permitted)
* Check (drawn on a Virginia bank account only is recommended)
* Money Order (drawn on a U.S. bank only (a Virginia bank is recommended))
* Certified, Official (e.g., from a credit union), or Cashier’s Check
* Credit Card (if available)
* Debit Card (if available)

Checks must be accepted by a school or central office. The payee’s name, full address, and telephone number must be disclosed on the check. The telephone number is required and essential for check recovery service purposes. Requesting a social security number from the paying party is prohibited.

The school and central office must disclose/advertise the acceptable forms of money in/with all applicable documents (e.g., summer school publication, payment forms, office sign display) with the following information:

* List of acceptable forms of money
* Checks must have payee’s name, full address, and telephone number
* Other pertinent school collection information

9.35 COUNTERFEIT DOLLAR BILL DETECTION – RECEIPTS/REVENUES

Employees responsible for the receipting of money should be provided with Dri-Mark® Counterfeit Detector Pens (listed in the Office Depot catalog) or similar product (see advertisement below), in order to avoid the receipting of a counterfeit dollar bill. These pens should be used to swipe/mark, at least, all of the twenty (20), fifty (50), and one-hundred (100) dollar bills (accepting dollar bills higher than a one-hundred (100) dollar bill are not permitted). Employees should not accept any suspicious dollar bills.

The Dri-Mark® Counterfeit Detector Pen is advertised as follows:

**Easy to use – just draw a line across the bill**

* **Amber line means the currency is genuine; black line means the money may be counterfeit**
* **Amber markings fade shortly after application**
* **Nonrefillable**

**How To Detect Counterfeit Money**

**The public has a role in maintaining the integrity of U.S. currency. Guard against the threat from counterfeiters by becoming more familiar with United States currency.**

**Look at the money received. Compare a suspect note with a genuine note of the same denomination and series, paying attention to the quality of printing and paper characteristics. Look for differences, not similarities.**

**Portrait**

**The genuine portrait appears lifelike and stands out distinctly from the background. The counterfeit portrait is usually lifeless and flat. Details merge into the background, which is often too dark or mottled.**

**Federal Reserve and Treasury Seals**

**On a genuine bill, the saw-tooth points of the Federal Reserve and Treasury seals are clear, distinct, and sharp. The counterfeit seals may have uneven, blunt, or broken saw-tooth points.**

**Border**

**The fine lines in the border of a genuine bill are clear and unbroken. On the counterfeit, the lines in the outer margin and scrollwork may be blurred and indistinct.**

**Serial Numbers**

**Genuine serial numbers have a distinctive style and are evenly spaced. The serial numbers are printed in the same ink color as the Treasury Seal. On a counterfeit, the serial numbers may differ in color or shade of ink from the Treasury seal. The numbers may not be uniformly spaced or aligned.**

**Paper**

**Genuine currency paper has tiny red and blue fibers embedded throughout. Often counterfeiters try to simulate these fibers by printing tiny red and blue lines on their paper. Close inspection reveals, however, that on the counterfeit note the lines are printed on the surface, not embedded in the paper. It is illegal to reproduce the distinctive paper used in the manufacturing of United States currency.**

**Raised Notes**

**Genuine paper currency is sometimes altered in an attempt to increase its face value. One common method is to glue numerals from higher denomination notes to the corners of lower denomination notes.**

**These bills are also considered counterfeit, and those who produce them are subject to the same penalties as other counterfeiters. If you suspect you are in possession of a raised note:**

* **Compare the denomination numerals on each corner with the denomination written out at the bottom of the note (front and back) and through the Treasury seal.**
* **Compare the suspect note to a genuine note of the same denomination and series year, paying particular attention to the portrait, vignette and denomination numerals.**

If a dollar bill appears to be counterfeit or suspicious, immediately contact the Offices of Business Services, Internal Audit, and Safety and Loss Control, and the school’s Resource Officer/Police Department for further directions.

*See Section 22.15 – Risk Management (Schools and Central Offices – Counterfeit Dollar Bill Detection) for further information.*

9.36 BOTTLED DRINKS VENDING CONTRACT

The School Division has entered into a long-term exclusive bottled drinks vending contract. Unless the school(s) received approval during the bottled drinks vending RFP process to turn-off the vending machines (and, hence, incur a substantial allocation reduction) during instructional time (e.g., middle schools), each school and central office building location receives an allocation (including scholarship funds for the high schools) from the generated commissions, and benefits from not handling the vending operations and related business activities and transactions. In order to continue this exclusive vending contract, the following are required:

1. The vending machines must remain on at all times (unless pre-approved as presented above to turn-off vending machines during instructional time), except during the breakfast/lunch period(s) as mandated by the USDA, Code of Virginia, as amended, and/or other authoritative mandates
2. No drink prohibition signs or similar signs are permitted. However, the principal can by other communication means prohibit drinks in the classroom (e.g., computer labs)
3. Separate sales of products from the current bottled drinks vending contract, in direct competition with the bottled drinks vending machines, are not permitted by school groups or School Board employees (e.g., clubs, Student Activity Coordinator) during normal school or central office hours. Separate sales of products from the current bottled drinks vending contract are only permitted after school hours for special after-school events (e.g., dances, athletic games)
4. The principal and central office administrator must reasonably cooperate and accommodate new vending machines and/or the relocation of existing vending machines (School Plant will provide the required new electrical outlets and/or upgrades…the school or central office will not be responsible for the cost thereof)
5. Only products from the current bottled drinks vending contract may be sold or used by the school or central office, External Parent Organizations (e.g., PTAs, Band Parents Associations, Athletic Booster Clubs), and applicants (approved external organizations and citizens) using school facilities
6. Each External Parent Organization must establish their own separate account with the bottled drinks vending contract company to order their products
7. A school or central office cannot execute a separate agreement with the bottled drinks vending contract vendor or any other bottled drinks vending vendor
8. A school cannot request donations, giveaways, fundraising/rewards programs, and similar items and actions from the bottled drinks vending contract vendor or any other bottled drinks vending vendor
9. Competitors’ Logo on scoreboards and similar locations are not permitted.

9.37 FOOD/BEVERAGE AND VENDING SALES

Food and beverage sales are permitted (e.g., concessions, supply store, bake sales, fundraisers) at the schools and central offices at the discretion of the applicable administrator (e.g., Principal, Director) and in compliance with current authoritative mandates (e.g., health department regulations). However, food and beverage sales are prohibited at the school level during the breakfast/lunch period(s) as mandated by the USDA, Code of Virginia, as amended, and/or other authoritative mandates.

**Vending machines (e.g., snacks) are permitted subject to the above mandates and prohibitions for food and beverage sales. Full-service vending is recommended; however, if self-service is the only option, then the segregation of duties (e.g., the employee that stocks the machine must not be the same person that collects the money from the machine) is critical.  A segregation of duties scenario (example), in general, is as follows (not all-inclusive):**

**>>>Employee A seeks pre-approval from the Principal, in writing, to buy items for the machine**

**>>>Employee B verifies what was bought by Employee A and stocks the machine with Employee A (accessible by machine key #1 assigned to Employee B) and stores the unstocked items in location X with Employee A (accessible by location key X assigned to Employee B)**

**>>>Employee A and B sign-off on items bought, stocked, and stored**

**>>>Employee C collects the money from the machine and counts the money with Employee D (separate machine compartment accessible by machine key #2 assigned to Employee C)**

**>>>Employee C and D sign-off on the total money collected and Employee C delivers via a Transmittal Envelope the money collected to the Bookkeeper**

**>>>Employee E conducts quarterly inventories of the stocked (accessible by machine key #1 assigned to Employee B) and unstocked items on hand (location X accessible by location key X assigned to Employee B)**

*See the following for further information:*

*Bottled Drinks Vending Contract (Section 9.36) above*

*Section 17.7 – Inventories and Capital Assets (Schools – Store/Shop Operated by Multiple Schools)*

*Section 17.10 – Inventories and Capital Assets (Schools and Central Offices – Vending Machines)*

9.38 DELINQUENT ACCOUNTS

A diligent effort must be made to collect all amounts owed to the school or central office. This includes letters and telephone calls. At a minimum, the following must be followed:

* **The school or central office must not accept additional checks from the delinquent party (e.g., parent, student, vendor) of a non-sufficient funds (NSF) check.**

***See Acceptable Forms of Money (Section 9.34) above for further information.***

* **If an NSF check was involved and it’s for the payment of tuition (e.g., Driver’s Education Behind-The-Wheel, Summer School, Dual Enrollment, Renaissance Academy), the student must be dropped immediately from the class for non-payment.**
* **Depending on the amount owed to the school or central office and at the discretion of the principal or central administrator, the Office of Business Services may be requested to take action. A synopsis of the efforts made (e.g., copy of the letter to the delinquent party) to obtain voluntary payment must be included. A copy of any of the items forwarded to the Office of Business Services must be retained in the school or central office records.**
* **The Office of Business Services/School Business Division will record the delinquent account information in the City Treasurer’s Office delinquent account database via the Synergy upload and/or initiate legal action through the City Attorney’s Office for collection. If the matter goes to court, it may be necessary for a member of the school or central office staff to be present and explain the reasons for which the amount is owed to the school or central office.**

*See Appendix E – Synergy System for further information*.

* **Based on consultation with the City Attorney’s Office, the offsetting of a refund due to the delinquent party against the amount owed by the delinquent party is not permitted (e.g., field trip refund due offsetting an amount owed for a lost library book).**

At the school level, the delinquent account information must be entered in the Synergy student data base program at the school before the Synergy rollover date of the current year. Information not entered before a student transfers must be forwarded to the receiving school for entry. Changes to or deletions of fees for withdrawn students or graduating seniors must be sent to the Office of Business Services/School Business Division by September 30.

A Student Assessment Form, obtained from the bookkeeper, must be completed for each student with end of the year obligations, and submitted to the bookkeeper at the end of the school year to ensure that information is entered into Synergy before the Synergy roll over date. The assessment form must include the title of the book(s) and textbook number(s) or barcode(s) for library books. The teacher or sponsor should retain the yellow copy of the assessment form. Documentation must be kept showing previous efforts (e.g., overdue notices, phone calls) to clear this obligation. Once the assessment form is given to the bookkeeper for collection, the book must indicate “lost” on the textbook inventory or marked “lost” in the media center’s circulation program, Destiny.

Books returned or money collected must be documented. The assessment form (teacher copy) must be given to the bookkeeper marked “Returned” or “Paid”, so the item can be recorded in Synergy. The Office of Business Services/School Business Division must be notified in order to update the City Treasurer’s Office delinquent accounts database. A fine not collected will remain in Synergy until the City Treasurer’s Office reports that it is uncollectible.

Each October, a report, disclosing all amounts owed to the school (e.g., Lost Textbooks) from various parties (e.g., parents, students, vendors) will be electronically consolidated with other schools by the Office of Business Services/School Business Division and sent to the City Treasurer’s Office for collection if the amount owed equals or exceeds $6.00.

*See Appendix E – Synergy System for further information.*

A student cannot be denied additional books (e.g., student textbooks, library books) and materials, participation in a field trip; and/or receiving a school recognition (e.g., diploma, awards), a record (e.g., report card, class assignment, schedule, transcript), and/or a refund (i.e., an unrelated amount due to the student/parents (e.g., field trip overcharge), unless the parent permits, in writing, an offset on the amount owed), due to a delinquent account.

9.39 DELINQUENT ACCOUNT COLLECTIONS BY THE CITY TREASURER’S OFFICE

Payments of the collections of delinquent accounts by the City Treasurer’s Office are made to the schools and central offices once a year. A report is sent with the check that lists the accounts and the amounts collected. However, the checks received by the schools will not include VBCPS accounts (accounts 0510 – 0599 (e.g., Lost and Damaged Textbooks accounts, Lost and Damaged Calculators/Heart Monitors accounts)). Those funds are deposited to the appropriate VBCPS accounts (e.g., Textbook Fund) by the Office of Business Services.

In addition, an amount may be included that belongs to a student’s former school. Receipt this amount to a Clearing account and issue a check to the former school (attaching a copy of the report highlighting the amount(s)).

*See School Board Policy 3-21 – Fines and Fees: Collection of Past Due Accounts for further information.*

9.40 RECEIPTS – CENTRAL OFFICES

Central Office receipts may be generated from a number of sources including tuition payments, criminal background check fees, donations, and other activities. Because most revenues are in the form of cash receipts and checks, the maintenance of adequate cash control procedures is extremely important. Internal controls over receipts must include, but not limited to, the following areas:

1. Only School Board employees can collect and transmit funds (no students or volunteers).
2. All collections must be receipted by a pre-numbered receipt form, written promptly by an employee upon receipt of funds.
3. All checks received must be made payable to the order of the Virginia Beach City Public Schools (VBCPS).
4. All funds must be turned in daily to the Office of Business Services, after they are received.
5. All collected funds must be deposited intact (i.e., in its original form of collection – cash or check).
6. Appropriate security measures (e.g., locked cash boxes) must be used to protect all cash and cash items. The appropriate administrator must inspect the contents of the locked cash box and/or other secure place periodically.
7. Cash, checks, money orders, or other funds must be recorded daily in pre-numbered receipt books.
8. The School Board employee designated to collect funds will be held responsible for the funds collected (i.e., shortages), until the money is delivered to and verified by the Office of Business Services.

*See School Board Regulation 5-69.1 – Collection of Fees for further information.*

9.41 REVENUE SOURCES

**9.42 FEDERAL REVENUE**

**Federal funds consist of general federal funds, such as Impact Aid funds that are paid directly to the School Board for use in the operation of the total instructional program; and categorical funds that are designated for specific programs such as Navy Junior Reserve Officers Training Corps (NJROTC). These funds are subject to the federal budget process. In addition, certain federal categorical grants are awarded to the School Board.**

***See School Board Policy 3-18 – Federal Funds for further information.***

**9.43 STATE REVENUE**

**State funds consist of Standards of Quality (SOQ) payments, categorical amounts, and lottery-funded payments established by the General Assembly on a biennial basis. SOQ payments are derived by multiplying the per pupil amounts determined by the General Assembly by the projected March 31 Average Daily Membership (ADM). The September 30 projected enrollment is used to estimate the March 31 ADM using historical rates of decline. SOQ payments are shared by the state and the local government based upon a ratio derived from the Composite Index. The Composite Index is determined by the state and represents the local government’s ability to pay for public education.**

**In addition to SOQ payments, the state also provides categorical funds and lottery funds to pay the state’s share of certain specific programs, such as Vocational Education and Special Education.**

***See School Board Policy 3-17 – State Funds for further information.***

**9.44 STATE SALES TAX REVENUE**

**The Appropriations Act has required the state sales tax to be shown as a separate source of revenue in local budgets since 1985. One and one-eighth cent of the sales tax is returned by the state to localities and is distributed based on the number of school-aged children residing in each locality. A census is conducted by a third-party agency to determine the number of school-aged children who reside within the school division. The results of the census are utilized by the state to determine the per pupil allocation for the distribution of sales tax to each school division.**

**9.45 LOCAL REVENUE**

**Local revenues consist of numerous miscellaneous revenue sources such as school facility rentals, tuition, and sale of equipment, as well as the appropriation by City Council. The School Board is a fiscally dependent body and, therefore, must rely on City Council to levy taxes and appropriate the required funds, and to approve the total budget. The City Council must contribute a minimum level of funding, referred to as the Standards of Quality (SOQ) payments required local match. This minimum level of funding is determined by the Composite Index and is applied to the per pupil amounts defined by the state for the SOQ.**

***See School Board Policy 3-20 – Fines and Fees/Generally for further information.***

**The local government provides an appropriation for education in excess of the SOQ payments, and determines the level of total education support. The amount is allocated to Debt Service, “Pay As You Go” Capital Improvements, and the Operating Budget. Debt Service, which is managed and controlled by the City, receives the first allocation of funds; “Pay as You Go” Capital Improvements, which are projects which can reasonably be expected to be completed within one year receives the next allocation; and the balance of the funds are allocated as Operating Budget support.**

***See School Board Policy 3-15 – Local Funds for further information.***

9.46 REIMBURSEMENTS – CENTRAL OFFICES

A reimbursement is defined, as follows:

An amount paid to the central office by an external party (e.g., grantor agency) due to the central office filing proof of payment(s) for a qualified, documented expenditure(s) with the external party.

or

An amount paid by the central office to an internal/external party (e.g., employee, school) due to the internal/external party filing proof of payment(s) for a qualified, documented disbursement(s) with the central office.

The following provides reimbursement posting procedures:

1. A reimbursement received by the central office from the following sources must be posted to the applicable department/office operating budget account (not all-inclusive):
   1. Custodial service payments from external parties for use of School Board facilities
   2. After-School Tutoring Program salary payments from a school(s)
2. A reimbursement received by the central office from the following sources must be posted to the applicable revenue account (not all-inclusive):
   1. Governmental grants
   2. Insurance proceeds
3. A reimbursement paid by the central office to an internal/external party (e.g., employee, school) must be posted as an expenditure to the applicable department/office operating budget account.

9.47 REFUNDS – CENTRAL OFFICES

A refund is defined, as follows:

An amount received by the central office from an external party (e.g., vendor) due to an overpayment by the central office to the external party.

or

An amount paid by the central office to an external party (e.g., parent, facility use applicant) due to an overpayment by the external party to the central office.

The following provides refund posting procedures:

1. A refund received by the central office from an external party (e.g., vendor) due to an overpayment by the central office must be posted to the applicable department/office operating budget account.
2. A refund paid by the central office to an external party (e.g., parent, facility use applicant) due to an overpayment by the external party must be posted to the applicable revenue account.

9.48 REBATES – CENTRAL OFFICES

A rebate is defined, as follows:

An amount paid to the central office based on achieving a certain expenditure total level over a certain period of time (e.g., fiscal year) and/or the procurement of a certain product(s)/service(s).

The following provides rebate posting procedures:

1. A rebate received by the central office from an external party (e.g., vendor) based on achieving a certain school divisionwide expenditure total level must be posted to the applicable revenue account.
2. A rebate received by the central office from an external party (e.g., vendor) based on achieving a certain department/office only expenditure total level must be posted to the applicable department/office operating budget account, if practicable and within the same fiscal year of occurrence, otherwise to the applicable revenue account.
3. A rebate received by the central office from an external party (e.g., vendor) based on the procurement of a certain product(s)/service(s) must be posted to the applicable department/office operating budget account, if within the same fiscal year of occurrence, otherwise to the applicable revenue account.

9.49 CITY TREASURER’S FUNCTION – RECEIPTS/REVENUES

In accordance with Section 22.1-116 of the Code of Virginia, as amended, the City Treasurer shall be charged with the responsibility for the receipt, custody, and disbursement (subject to Section 22.1-122 of the Code of Virginia, as amended and Section 10.42 – Disbursements/Expenditures (Central Offices – Approval and Payment of Claims)) of the funds of the school board and shall keep such funds in an account or accounts separate and distinct from all other funds.

*See Section 10.42 – Disbursements/Expenditures (Central Offices – Approval and Payment of Claims) for further information.*

*In addition, see the following School Board Policies for further information:*

*School Board Policy 3-20 – Fines and Fees/Generally*

*School Board Policy 3-14 (Legal Reference) – Income/Generally*

10.1 SCHOOL ACTIVITY ACCOUNT Disbursements – CHECKS

All school activity account disbursements must be made by pre-numbered checks and must be supported by complete documentation, regardless of the nature of the expenditure. Manual checks require pre-approval in writing from the principal and the Director of Business Services. Supporting documentation (all of which must be properly approved for payment) must include the following:

1. Original Receipts/Invoices from the vendor

*See Section 10.27 – Original Vendor Receipt/Invoice Exceptions below for further information.*

1. Pre-approved and pre-numbered Purchase Order (or other pre-approval document (e.g., requisition, principal’s request, purchase request, needs request) attached to the Purchase Order)

*See School Board Policy 3-33 – Requisition/Purchase Orders for further information.*

1. Receiving Document

*See School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

1. Packing Slips from the vendor

The check signers must review the supporting documentation before signing the checks. Each check requires two signatures: the principal (unless it is a reimbursement to the principal) and, preferably, another school administrator (e.g., assistant principal). The bank signature card must have a minimum of three signatures on it (e.g., principal, assistant principal, bookkeeper). The additionalsignature must be used for emergency situations and reimbursements to the principal.

Disbursements must be posted in a cash disbursements record (i.e., via the Manatee Accounting Software package) on a daily basis. Typical internal control features for cash disbursements include the following:

1. All disbursements must be made by pre-numbered check. Manual checks require pre-approval in writing from the principal and the Director of Business Services.
2. Disbursements are properly classified as to activity fund.
3. Checks must be signed only on presentation of satisfactory documentary evidence that the disbursement is proper; however, reimbursements to the principal must be signed by another authorized administrator (e.g., assistant principal).
4. The function of purchasing and approving purchases must be separated from that relating to receiving and storing items purchased; the responsibility for check signing must be separated from that involved in preparing vouchers.

10.2 Disbursements process – CHECKS

**The following disbursements process must be followed:**

1. **All disbursements must be made by pre-numbered checks, signed by the principal (unless it is a reimbursement to the principal), countersigned by the designated co-signor (as determined by the principal), and supported by original invoices and purchase orders approved for payment by the principal. Manual checks require pre-approval in writing from the principal and the Director of Business Services.**
2. **Supporting documentation includes original invoices, pre-approved documents, purchase orders, packing slips, receiving copies, credit memos, and other pertinent information to confirm that the goods/services have been satisfactorily delivered/rendered (or fully/partially returned) and the payment amount is correct. A calculator tape, by itself, is not acceptable documentation, unless it is the only documentation available from the vendor (e.g., book warehouse sale) and (C) below is satisfied (e.g., (C) (4)).**

***See Original Vendor Receipt/Invoice Exceptions (Section 10.27) below (Schools and Central Offices) for further information.***

*See School Board Policy 3-33 – Requisition/Purchase Orders for further information.*

*See School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

1. **An itemized and detailed list of the goods purchased (may be part of the documentation presented in B. above). See the following examples:**
   1. **14 computers with monitors, keyboards, and other items with the brand name, model and serial numbers, and applicable price each**
   2. **2 Copiers with accessories (e.g., stapler/sorter) with the brand name, model and serial numbers, and applicable price each**
   3. **37 packs of folders – 10 folders per pack @ $x.xx/pack**
   4. **49 books by title and price each**
2. **Vendors with limited automated resources (e.g., mom & pop shop with no cash register or other automation means) in providing standard purchase/payment documentation (B. above) must provide documentation with the following minimum information:**
   1. **Name and address of vendor**
   2. **Itemized list with respective prices (C. above)**
   3. **Authorized vendor signature and date**
3. **Disbursements must be charged to the appropriate activity fund whether or not a sufficient amount is in the account to cover the disbursement. If the disbursement causes adeficit in the account, a transfer, if appropriate, can later be made to correct the deficit.**

***See the following for further information:***

***Section 7 – Standard Chart of Accounts (Schools)***

***Section 11.1 – Transfers and Adjustments (Schools – Transfers–Schools)***

1. **The signing of blank checks, as to payee and/or amount, is prohibited.**
2. **The signing of checks made payable to Cash is prohibited.**
3. **The use of a signature stamp (or computerized signature (unless part of an Office of Business Services software package (e.g., electronic requisition submission) which includes a secure password restricted electronic approval path process) in fiscal matters, including signing checks and other business documents, is prohibited.**
4. **Disbursements to vendors must be supported by the pre-approved and pre-numbered Manatee generated purchase order (or other pre-approval document (e.g., requisition, principal’s request, purchase request, needs request) attached to the Manatee generated Purchase Order), original invoice/receipt, bills, statements, sales tickets, delivery ticket, packing slip, and/or any other information relating to the transaction.**
5. Disbursements to individuals must be supported by a pre-approved and pre-numbered Manatee generated purchase order (or other pre-approval document (e.g., requisition, principal’s request, purchase request, needs request) attached to the Manatee generated Purchase Order), an original vendor’s receipt, and shall contain all of the information relating to the payment. No personal items should be included on the original receipts.
6. **A W-9 form must be completed by all vendors (unless included on the W-9 Master list provided by the Office of Business Services/Accounts Payable Division), before disbursements are processed by the school. The W-9 may be an electronic copy (e.g., faxed, scanned). See Appendix B (W-9 form). However, a refund/reimbursement to a parent or employee does not require completion of a W-9 form.**

**A W-8BEN must be completed by all foreign vendors (unless included on the W-9 Master list provided by the Office of Business Services/Accounts Payable Division), before disbursements are processed by the school. The W-8BEN must be an original form (i.e., original signature). See Appendix B (W-8BEN form).**

***See Sections 13.4 and 13.5 – Accounts Payable (Schools – Forms W-9 and W-8BEN) for further information*.**

1. **File all disbursement documentation by the appropriate school activity account number charged. These files must be maintained in account number order.** **A separate file for unpaid bills must be maintained.**

10.3 SCHOOL ACTIVITY ACCOUNT Disbursements – P-cARD

At the discretion of the principal school purchases may be made with a p-card. Dollar limits on credit availability are determined at the discretion of the principal. Each location will have the following p-card representatives:

1. Budget Manager (Principal and/or Assistant Principal)
2. Site Administrator (Bookkeeper)
3. Cardholders (Staff members assigned at the discretion of the principal, with the exception of the Bookkeeper).

A p-card may remain in the possession of the cardholder. However, the principal may choose to have a check out procedure, which is highly recommended, described below for staff members.

**The pre-approval process (see below) must be followed for all p-card purchases.**

**The following is the p-card checkout procedure: (if the principal chooses a p-card checkout procedure for staff members)**

1. **The employee must sign and date the p-card checkout log when receiving the card.**
2. **The employee must sign and date the p-card check-out log when the card is returned.**

Purchases are applied against the appropriate school activity account or school draw account. All school activity account or school draw account p-card purchases must be supported by complete documentation, regardless of the nature of the expenditure.

P-cards for school activity accounts and school draw accounts cannot be used to purchase controlled assets and items charged to the Special Education Draw account.

Purchase cutoff dates apply to school draw account p-card purchases/payments.

***See Section 8.19 – School Allocations (Schools – Allocation Cutoff dates-Schools) for further information.***

Supporting documentation (all of which must be properly approved for payment) and other requirements are as follows:

1. Supporting documentation includes original invoices, pre-approved documents (e.g., requisition, principal’s request, purchase request, needs request), packing slips, receiving copies, credit memos, and other pertinent information to confirm that the goods/services have been satisfactorily delivered/rendered (or fully/partially returned) and the payment amount is correct. A calculator tape, by itself, is not acceptable documentation, unless it is the only documentation available from the vendor (e.g., book warehouse sale) and (B) below is satisfied (e.g., (B) (2)).

***See Original Vendor Receipt/Invoice Exceptions (Section 10.27) below (Schools and Central Offices) for further information.***

*See School Board Policy 3-33 – Requisition/Purchase Orders for further information.*

*See School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

1. **An itemized and detailed list of the goods purchased (may be part of the documentation presented in A. above). See the following examples:**
   1. **37 packs of folders – 10 folders per pack @ $x.xx/pack**
   2. **19 books by title and price each**
   3. **3 Registration Fees for attendance at Seminar**
2. **A p-card transaction must be charged to the appropriate activity account or appropriate draw account whether or not a sufficient amount is in the account to cover the disbursement. If the p-card transaction causes adeficit in the account, a transfer, if appropriate, can later be made to correct the deficit.**

***See the following for further information:***

***Section 16.2 – Budget Transfers – School Allocation Draw Accounts***

***Appendix B – Business Forms/Documents***

1. **Other pertinent documents such as sales tickets, delivery ticket, packing slip, and/or any other information relating to the transaction.**
2. **Before the end of each billing cycle or the last day of the billing cycle (27th day of each month), each cardholder submits a Procurement Card Transaction Log to the Site Administrator for review including all supporting documents.**

***See Appendix B – Business Forms/Documents***

1. **After receiving all Procurement Card Transaction Logs from each card holder at the location, the Site Administrator then completes a Procurement Card Payment Authorization form. The Site Administrator will attach all documentation (Procurement Card Transaction Log and supporting documents) and forward the Budget Manager for approval and signature (within 5 working days after the 27th day of each month).**

***See Appendix B – Business Forms/Documents***

1. **After receiving the signed Payment Authorization Form from the Budget Manager, the Site Administrator scans all documents, using the P-Card template, into LaserFiche using the drag and drop procedure, as follows:**

**Budget Finance**

**Business Services**

**Accounts Payable**

**P-Card**

**Inbox**

1. **For school activity account p-card purchases, an adjustment is entered charging the school activity account(s) for each purchase and a negative adjustment to the 8 0802 clearing account. A school check is submitted charging the 8 0802 clearing account for the amount shown on the Procurement Card Payment Authorization form. The check is made payable to VBCPS and is submitted to the Office of Business Services/Accounts Payable Division.**
2. **File all disbursement documentation by the appropriate month and school activity account number charged. These files must be maintained in monthly order.**

***See the Office of Purchasing website for the most recent copy of the Procurement Card Policy and Procedures Manual***

10.4 REQUEST FOR PAYMENT

**Request for payment must be made only after goods and/or services have been received in satisfactory condition and/or an acceptable performance level; and as specified on the purchase requisition and purchase order. Request for payment may be made in one of the following ways:**

A. Certification of Vendor's Invoice: When the merchandise is received and verified, the packing slip must be signed, dated, and submitted to the bookkeeper. The bookkeeper will then match up the original approval document (school purchase order), the original invoice, and receiving information (e.g., quantity) prior to payment.

**B. Reimbursement and refund payments to employees (except travel related requests, which must be sent to the Office of Business Services/Accounts Payable Division for processing via the Payroll system) and parents (entered as a purchase order), provided documentation is received that a payment is required and is approved by the principal. No personal items should be included on the original receipts.**

***See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances)***

The bookkeeper shall reconcile the vendor's original invoice, receipts and/or other documentation, and purchase order; and assemble the documents for filing (attaching the bottom portion of the check stub that shows the date paid, vendor name, and check number).

*See School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

10.5 PREPAYMENTS FOR STAFF DEVELOPMENT

Required prepayments for staff development purposes such as a conference registration, one night’s deposit for lodging, airline tickets, and similar staff development prepayments are permitted. However, if the staff development event is occurring in the following fiscal year, the prepayment must be processed, as follows:

1. Charge the Professional Development school activity account (0009) at the school level and request a reimbursement from the Staff Development Draw account in the following fiscal year (or, at the school level, a negative/positive disbursement adjustment between the 0009 and the 0615 staff development accounts), after the event has occurred.

or

1. Submit a payment request coded to the Staff Development Draw account for the next fiscal year to the Office of Business Services/Accounts Payable Division. The payment request will be processed and paid; however, the Staff Development Draw account will not be charged until the following fiscal year.

*See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances) for further information.*

**10.6 SUBSTITUTE PAYMENTS**

The use or charging (by transfer) of any school activity account to pay substitutes is prohibited. The only school account authorized for the charging of substitute payments (paid via the payroll process through the WISE Time and Attendance module) is the Staff Development Draw account, unless otherwise communicated by the Office of Business Services.

*See Section 8.7 – School Allocations (Schools – Staff Development Allocation) for further information.*

**10.7 STUDENT PAYMENTS**

**The use of any school activity account to pay wages, salaries, or other compensation to students is prohibited. Students who are not School Board employees must file an employment application and comply with other provisions for employment as required by the Department of Human Resources and the Code of Virginia, as amended (e.g., Background checks, TB test), to become an employee. Such wages, salaries, or other compensations (upon the written approval of the Department of Human Resources) must be paid to School Board employees through the Office of Business Services/Payroll Division.**

***See the following for further information:***

***Schools and Central Offices – Employee and Retiree Payments (Section 10.29) below***

***Section 15.4 – Fundraising (Schools – Charitable Donations)***

**Furthermore, the use of any school activity funds to pay or reward (e.g., incentive, recognition) students, or to purchase gift certificates, gift cards, savings bonds, movie tickets, amusement park tickets, and similar cash equivalent purchases for students is prohibited. However, the direct giving of such cash or cash equivalents by external parties (e.g., businesses, foundations, external parent organizations, Police Department) to students for instructional achievements or other specific achievements/criteria (e.g., Crime Solvers) is permitted.**

10.8 STUDENT ACTIVITY CAMP PAYMENTS

**The use of student activity (e.g., athletic, dance, poetry) camp proceeds to pay wages, salaries, or other compensation to School Board employees and individuals who are not School Board employees is prohibited. Individuals who are not School Board employees must file an employment application and comply with other provisions for employment as required by the Department of Human Resources and the Code of Virginia, as amended (e.g., Background checks, TB test), to become an employee. Such wages, salaries, or other compensations (upon the written approval of the Department of Human Resources) must be paid to School Board employees through the Office of Business Services/Payroll Division (WISE).**

*See related forms/documents (referenced in Appendix B – Business Forms/Documents), as follows:*

***Activity Director Checklist***

***Camp Application for Use of School Facility***

***Activity Camp – Parental Consent Form***

***Camp Insurance Sample – Coaches’ Choice Program***

***Non-employee Contract for Services (for consultant, trainer, vendor, etc.)***

***Temporary Employment Agreement for Activity Camps (for non 12-month employees and must be processed through HR (see above))***

***See Schools and Central Offices – Employee and Retiree Payments (Section 10.29) below for further information.***

**In addition, the fundraising requirements must be followed.**

***See Section 15 – Fundraising for further information.***

**The IRS compliance division and School Board’s insurance company highly recommend that these student activity (e.g., athletic, dance, poetry) camps continue to operate under the auspices of the School Board. However, if the school permits an external parent organization (e.g., Athletic Booster Club, PTA) to conduct a student activity camp, the external parent organization (EPO) must adhere to all of the following:**

1. **Provide VBCPS their separate Federal Employer Identification Number**
2. **Execute the appropriate indemnification/hold harmless agreement with the Office of Student Leadership**
3. **Perform criminal background checks and verify TB tests for all non-School Board employees hired and provide a certification document of such to the Office of Student Leadership**
4. **Execute an appropriate Independent Contractor/Self-Employment agreement with each of the employees hired**
5. **Issue 1099s to all employees irrespective of the total amount paid to each employee (employees will be subject to self-employment taxes for the total amount paid if the total amount paid exceeds $400, and subject to state and federal income taxes on the entire total amount paid)**
6. **Provide to the Offices of Student Leadership and Business Services a satisfactory Certificate of Insurance for general, workers’ compensation, and other appropriate liability coverage with the School Board of the City of Virginia Beach named as additional insured**
7. **Collect, with appropriate financial records and internal controls, all student payments and make deposits in a separate bank account**
8. **Disburse, with appropriate financial records and internal controls, payments for appropriate purposes via a separate bank account**
9. **Provide an appropriate student/parent waiver form**
10. **Other requirements as deemed appropriate by the Offices of Student Leadership and Business Services**

**Even if (A) through (J) are complied with, the School Board may still be at risk, due to the appearance of the student activity camp being sanctioned by the school, not knowing what the provisions/exclusions of the EPO’s insurance policies are, and other related factors/risks.**

**For further information, contact the Department of School Administration/Office of Student Leadership/Student Activities.**

10.9 PETTY CASH FUNDS

Petty Cash Funds are not permitted without School Board approval by resolution.

*See School Board Policy 3-49 – Petty Cash Funds for further information.*

10.10 CHANGE FUND

A change fund may be requested for the following purposes (not all-inclusive):

* Athletic Events
* Book Fairs
* Supply Store
* Library
* Summer School
* Back-to-School Night

###### The intent of the change fund is to provide change for a one-time event (e.g., athletic game, book fair) or specific purpose (e.g., supply store).

A check for the change amount needed must be made payable to the School Board employee responsible for the event. The employee is fully responsible for returning the same amount to the bookkeeper.

When the change is returned/deposited into the 0801 account, it is recorded as a negative disbursement.

10.11 DEFICIT ACCOUNT BALANCE

A deficit balance in an account is to be avoided. However, at specific times during the school year (and possibly the end of the fiscal year), there may be a deficit in an account(s) that must eventually be cleared by, for example, a reimbursement, upcoming fundraiser, inventory sales, adjustment, or transfer of funds (from an appropriate account).

However, transfers to self-supporting or profit generating activity accounts (e.g., yearbook, clubs, fundraisers, concessions) may mask a problem and, therefore, are not permitted, except at the end of the fiscal year (if necessary (e.g., remaining inventory will not generate adequate receipts)).

10.12 STAFF WELFARE ACCOUNT

**The following provides certain requirements of the Staff Welfare Account:**

1. **Dues may be collected and deposited, and/or funds may be transferred from Staff Concession (and/or Vending Operations – Staff) to the Staff Welfare Account to benefit the staff (e.g., cards, flowers, memorial donations, recognitions).**
2. **Transfers from other school activity accounts are prohibited (except as defined under the Bank Interest Account and (A) above).**
3. **There must be an established committee (i.e., Staff Welfare Committee) that makes recommendations to the principal for disbursements from this account.**
4. **These disbursements are subject to the Sales Tax.**
5. **The purchase of alcoholic beverages is prohibited.**

***See Section 1.2 – Introduction (Schools and Central Offices – Public Trust B) for further information.***

1. **Any disbursements connected to a gambling outfit (e.g., Atlantic City, Colonial Downs) are prohibited.**

***See Section 1.2 – Introduction (Schools and Central Offices – Public Trust B) for further information.***

1. **A gift certificate or gift card may only be purchased from the Staff Welfare Account for a documented event of an employee occurrence (e.g., wedding, baby shower, hardship fundraiser, retirement, job transfer, leaving School Division, Teacher-of-the-Year). This transaction must be approved by the Staff Welfare Committee (in the meeting minutes) to recommend and submit to the principal for approval.**
2. **Normally, a retirement gift is funded off the school books; however, a retirement gift may be partially or fully funded only from the Staff Welfare Account. This transaction must be approved by the Staff Welfare Committee (in the meeting minutes) to recommend and submit to the principal for approval.**
3. **If the Staff Welfare Account is reflected on the school’s books, it is subject to all School Board policies, regulations, and restrictions.**
4. **If recognitions are accounted for in a separate Staff Recognition account, or there is a Hospitality account, or similar staff account(s), then A. through H. above are applicable.**
5. **If the Staff Welfare Account is taken off of the school books, handled by one of the staff, and there is no school administrative involvement from the school staff (e.g., bookkeeper), then the account is not subject to School Board policies, regulations, and restrictions. This option only relates to those unspent proceeds directly contributed by the staff (e.g., dues, special staff collections) and not, for example, other proceeds (e.g., Staff Concessions, Vending Operations - Staff) which are monies that may be spent at the discretion of the principal. Hence, for example, staff concession proceeds must be accounted for on the school’s books. In order to remove the separate Staff Welfare Account from the school’s records, the following steps must be followed:**

* **Staff Welfare committee has obtained a consensus from the participating staff (e.g., written survey)**
* **Record in the minutes of the staff welfare committee meeting that a particular staff member has been designated to receive the proceeds and deposit it in a separate non-school bank account (cannot include the school’s name), accordingly**
* **The minutes must be signed by the committee officers (or the entire committee)**
* **The Staff Welfare committee must forward a letter to the principal indicating their desire to no longer have the account handled within the school’s books. This must be accompanied by a purchase order requesting the balance of the Staff Welfare Account.**
* **The bookkeeper must verify the amount requested by making sure there are no outstanding purchase orders or unpaid bills for this account; and that the balance requested consist of proceeds directly contributed by the staff (e.g., dues, special staff collections)**
* **Once the principal has approved the purchase order, the bookkeeper must issue the check payable to the staff member, and the staff member must deposit the funds in a separate non-school bank account (the School Division’s Federal Identification Number cannot be used)**

10.13 SCHOLARSHIP ACCOUNTS

Scholarship funds must be used in accordance with each donor agreement (e.g., donor letter). There must be an application process with an appropriate committee that will judge the student applicants based on the pre-established criteria. All scholarship payments must be made directly to the recipient’s accredited post-secondary school, college or university (not the recipient).

The accredited post-secondary school, college or university must provide an original invoice of appropriate charges (e.g., tuition, room and board), which is equal to or greater than the amount of the scholarship award, to the school for audit purposes. However, if the accredited post-secondary school, college or university cannot provide this documentation, other documentation (e.g., acceptance letter, semester registration) must be obtained. A letter from the school principal must accompany the scholarship payment to the accredited post-secondary school, college or university stating that any of the scholarship proceeds not used by the intended student must be returned to the school within 30 days after graduation or withdrawal from the accredited post-secondary school, college or university.

In the event that documentation cannot be found on or a request is made to disburse the balance (or portion thereof) and relinquish control of (or a portion thereof) a specific scholarship account, a report must be prepared by the principal with the input, in writing, of as many internal witnesses as possible who were involved in the initial set-up (to document their understanding of this scholarship account). This report should include the originator and initial purpose/intent, selection criteria and process, initial and subsequent funding sources, names of external and internal parties involved in the initial set-up, and other pertinent information. The Director of Business Services must be contacted for review and possible legal advice/opinion from the City Attorney’s Office.

10.14 SENIOR “CLASS OF” ACCOUNT – REMAINING CASH BALANCE DISPOSITION

The senior class may vote to allocate the remaining cash balance of the senior “Class of” account for a certain specific purpose(s). Typical purposes, by broad category, include (but not limited to) the following:

1. **Donate to the school with no restrictions (however, the principal must transfer and use for student purposes)**
2. **Donate to the school with restrictions (e.g., athletic program)**
3. **Establish a scholarship account with no restrictions (however, the principal must develop the criteria to be used in the awarding of a college/university scholarship(s))**
4. **Establish a scholarship account with restrictions (e.g., post-secondary vocational programs, low-income/indigent student(s), in-state colleges/universities)**
5. **Transfer to the rising senior class account with no restrictions**
6. **Transfer to the rising senior class account with restrictions (e.g., senior trip, combine for specific senior gift, senior prom)**
7. **Maintain balance for a special event**
8. **Maintain balance for the first class reunion (i.e., 5th or 10th reunion)**
9. **A combination of any of the above**

**The above decision by the senior class must be in writing and signed by the senior class officers, class sponsor, and principal. However, in the absence of any direction, in writing, from the senior class on the disposition of the remaining cash balance, the principal must select one of the above purposes.**

10.15 INACTIVE ACCOUNTS

An account with no activity for more than one school year must be analyzed for possible closing (i.e., transfer of the remaining balance to a similar active account(s) and the deletion of the inactive account). Research must be conducted by the principal, bookkeeper, teacher/sponsor, and other appropriate employees to determine the appropriateness of the inactivity.

The research must include reviewing prior year(s) financial records and conducting inquiries to determine the original purpose/intent, source(s) of receipts, typical disbursements, sponsor participation, history, By-laws, fundraisers held, student involvement, and similar determinations. Based on the research (in writing), the principal must decide a course of action on the inactive account (e.g., re-activate the account for similar use (e.g., re-establish the club), transfer the balance to a similar active account and close the inactive account).

However, if the school activity (e.g., club) that established the activity account is still active, then the Receipts Retention Limit must be followed (i.e., documentation on the merit of the account balance carryover).

10.16 PRINTING SERVICES

Printing service orders received from the school by the City/School Print Services Division on or before April 22 will be charged to the designated School Board Allocation Draw account or billed to the school, at the discretion of the principal, once the print job is complete. However, printing service orders received after April 22 will be billed to the school (once the print job is complete) or cancelled, at the discretion of the principal.

10.17 POSTAL SERVICES

**10.18 POSTAL SERVICES – BULK MAIL**

**A bulk mail permit is available for use by all schools. The Department of Administrative Support Services pays the annual fee for the permit.**

**Contact the U. S. Postal Services/Mailing Requirements Office at (757) 486-6594 and/or the Director of Supply Services at (757) 263-2470 for further information.**

10.19 POSTAL SERVICES – MAILING PROCESS

***Rocket Direct* is available for use by all schools for mailing purposes. The purchasing of stamps through the U.S. Postal Service should be done only when there is an urgent need that day (e.g., W-2s).**

1. **Prepaid Accounts**
   1. **Each school must set up a prepaid account identified by the school’s name followed by their postage account code provided by *Rocket Direct*.**
   2. **The minimum amount required to open an account is $100.**
   3. **Prior to opening an account, the school must contact:**

**Gloria Blanchard (**[**gloria@rocketdirectmail.com**](mailto:gloria@rocketdirectmail.com)**)**

**at *Rocket Direct* by phone (463-9161) or email for guidance.**

* 1. **To open an account, follow the below process:**
* **Contact *Rocket Direct***
* **Write a check payable to Rocket Direct**
* **Provide a contact person’s name, phone number, and e-mail address**
* **Make sure a receipt is received**

1. ***Rocket Direct* Mailing Process:**
   * + 1. **Each school will be given carbon copied pick-up tickets to place with all mail for *Rocket Direct*.**
          1. **All pick-up tickets must be signed. The customer signature block is located below the FOR SUPPLY USE ONLY section of the pick-up ticket.**
          2. **The customer I.D. code must be written and correct on the pick-up ticket for accurate billing for each school**
       2. **The school will place the white copy with outgoing mail and keep the golden rod copy for record.**
       3. **Supply Services will pick up daily school business and bulk mail via Pony drivers.**
       4. **Presorted first-class mail, which is daily mail, will be sent out the same day.**
       5. ***Rocket Direct* will send an account balance at the end of each month.**
       6. **To replenish the account, schools must send a check to *Rocket Direct*.**
       7. **Special mailings that are paid by Supply Services must be kept separate from regular mail.**
       8. **Do not use self-adhesive envelopes.**
       9. **Do not use staples.**
       10. **Keep envelopes unsealed and flaps down (do not tuck flaps).**

For more information, contact Karen Ransom in Supply Services at (757) 263-2474 or [karen.ransom@vbschools.com](mailto:karen.ransom@vbschools.com), and/or *Rocket Direct* at (757) 463-9161 or visit the *Rocket Direct* Website at [www.rocketdirectmail.com](http://www.rocketdirectmail.com/).

10.20 EXTERNAL PARENT ORGANIZATIONS - DISBURSEMENTS

Checks charging any school activity account must not be made payable to any external parent organization (e.g., PTA). Contact the Office of Business Services/School Business Division for further information and/or clarification, and to obtain guidance and approval via e-mail based on an unusual business transaction for audit purposes.

The following are examples (not all-inclusive) of an unusual business transaction:

* Payment of applicable senior fees collected by the school to the PTA for a PTA sponsored All Night Grad event, yard signs, and similar activities/items where the applicable senior fees were part of a Senior Bundle package price as stipulated in a written agreement previously signed by the school principal and an authorized PTA official
* Reimbursement to the PTA for disbursements by the PTA relating to a PTA sponsored All Night Grad event, yard signs, and similar activities/items where the Senior Bundle package price included applicable senior fees for such activities/items (original receipts and proof of payment are required)
* Reimbursement to the PTA for disbursements (e.g., food) by the PTA for a Beach District event (e.g., One Act Play Festival) (original receipts and proof of payment are required)
* Reimbursement to a Booster Club for disbursements by a Booster Club relating to a Theatrical and Musical Contract

*See Section 19.5 – Contracts (Schools and Central Offices – Theatrical and Musical Contracts) for further information.*

***See the following for further information:***

*Section 9.22 – Receipts/Revenues (Schools – External Parent Organizations – Receipts)*

*Section 28 – External Parent Organizations (Schools)*

*Appendix B – Business Forms/Documents (School Board Guidelines for Organizations Affiliated with the Virginia Beach City Public Schools (Brochure))*

10.21 MUSIC EVENT HOSTING FOR STATE/DISTRICT

The Virginia Music Educators Association (VMEA) annually sponsors a variety of events involving student participation. These events include all-district performing groups, All-Virginia events, regional string events, adjudicated assessments for large and small ensembles and soloists, marching band assessments, and, in conjunction with the annual VMEA In-Service Conference, Honors Choir.

Each VMEA event is administered by a district Event Chair with teachers in each district assuming the various responsibilities that are associated with hosting an event. Event Chairs receive reporting information, the VMEA Event Manual – Policies and Procedures (<http://www.vmea.com/index.php/event-manual.html>), and other pertinent documents and information from the VMEA State Manager and the VMEA Web site:  [www.vmea.com](http://www.vmea.com/).

When the Event Chair Person is from the school division, the host VBCPS school must use the VMEA contract attached to the VBCPS Non-Employee Contract for Services form for each judge.

Disbursements and funds collected from schools and student fees are subject to strict accountability and must adhere to the requirements of this Business Manual (e.g., payments to School Board employees and retirees, contract processing), the VMEA Event Manual – Policies and Procedures, and other pertinent documents and applicable requirements.

*See the following in adhering to this Business Manual on payments to School Board employees and retirees, and contract processing:*

*Section 10.29 – Disbursements/Expenditures (Schools and Central Offices – Employee and Retiree Payments)*

*Section 19.1 – Contracts (Schools – Contract Execution Policy–Schools)*

10.22 MAINTENANCE AND REPAIR OF NON-CONFORMING EQUIPMENT

The purchase of non-conforming equipment is not covered by a central maintenance/service contract, or maintained by the School Plant Office or Department of Technology.  Non-conforming equipment is considered to be equipment that does not conform to established school division standards (e.g., quality and/or quantity).  The use of School Board allocation funds (i.e., 0600 and draw) and student related money is not permitted for the cost of maintenance and repair of non-conforming equipment.

However, the following is permitted for non-conforming technology equipment such as electronic devices (e.g., Apple IPods, Apple IPads, Amazon Kindles) used directly by the students and instructional staff in support of the instructional program.

* Staff and student related money for the cost of maintenance and repair (including a warranty, service agreement, or similar labor and parts coverage)
* School Board allocation funds (i.e., 0600 and draw) for the cost of a warranty, service agreement, or similar labor and parts coverage at the time of the purchase

For further information, contact the Office of Business Services, the Purchasing Office, School Plant Office, or Department of Technology.

10.23 CUSTODIAL SUPPLIES

Custodial supplies must be ordered on the appropriate form and in a manner as prescribed by the Office of Custodial Services. The use of school activity funds and school allocation draw accounts for the purchase of custodial supplies is not permitted; however, an exception may be made for unusual circumstances with the approval by the Director of Custodial Services and Director of Business Services (in writing), and staff generated proceeds (e.g., vending operations – staff) are used.

10.24 LANDSCAPE EQUIPMENT AND SUPPLIES

The use of school activity funds and school allocation draw accounts for the purchase of landscape equipment and supplies is not permitted; however, an exception may be made for unusual circumstances (e.g., City/School Landscape Services Department cannot provide the required scheduled grass-cutting services), and athletic fundraising proceeds and/or the athletic draw account are used.

10.25 BUILDING AND GROUNDS IMPROVEMENTS – DISBURSEMENTS/ EXPENDITURES

See the below sections for the allowable funding sources (Section 16.3), the pre-approval process (Section 12.9), and further information:

*Section 16.3 – Budgeting (Schools – Building and Grounds Improvements-Budget)*

*Section 12.9 – Purchasing (Building and Grounds Improvements-Purchasing)*

10.26 PROMPT PAYMENT REQUIREMENTS

Section 2.2-4352 in the Code of Virginia, as amended, states that:

“Every agency of local government that acquires goods or services, or conducts any other type of contractual business with a nongovernmental, privately owned enterprise, shall promptly pay for the completed delivered goods or services by the required payment date. The required payment date shall be either: (i) the date on which payment is due under the terms of the contract for the provision of such goods or services; or (ii) if such date is not established by contract, not more than forty-five days after goods or services are received or not more than forty-five days after the invoice is rendered, whichever is later.

Separate payment dates may be specified for contracts under which goods or services are provided in a series of partial executions or deliveries to the extent that the contract provides for separate payment for partial execution or delivery.

Within twenty days after the receipt of the invoice or goods or services, the agency shall notify the business concern of any defect or impropriety that would prevent payment by the payment date.

Unless otherwise provided under the terms of the contract for the provision of goods or services, every agency that fails to pay by the payment date shall pay any finance charges assessed by the business concern which do not exceed one percent per month.”

*See School Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

10.27 ORIGINAL VENDOR RECEIPT/INVOICE EXCEPTIONS

**The exceptions for an original vendor receipt/invoice are, as follows:**

1. **A vendor fundraising program (e.g., rebate, equipment credits) requires the return of the original receipt(s) to the vendor. However, usually the vendor (at the time of purchase), if requested, will provide an extra original receipt marked for the specific rebate program. A copy must be made of the original receipt and marked that the original receipt was returned under a specific vendor fundraising program.**
2. **Original receipts/invoices are required for reimbursement by a department (e.g., School Plant, Safety and Loss Control) or specific funding source (e.g., Title I, School Board Allocation Draw account). A copy must be made of the original receipt and marked that the original receipt was submitted for reimbursement.**
3. **Original receipts/invoices are required by the donor/grantor for verification purposes to confirm compliance with the donor/grantor provisions/intent of the donation/grant.**
4. **A vendor routinely and systematically provides an electronic invoice (via e-mail, fax, website, etc.); however, the vendor must have an invoice numbering system that assigns a unique customer invoice number to each customer invoice.**
5. **An emergency, deadline, vendor billing limitation, or similar issue where an electronic invoice is temporarily used (via e-mail, fax, website, etc.); however, the vendor must have an invoice numbering system that assigns a unique customer invoice number to each customer invoice.**

10.28 PREPAYMENTS TO VENDORS

**Prepayments to vendors are not recommended (reasonable deposits are appropriate, as an alternative). However, the principal or central office administrator may consider approval of a prepayment, if one or more of the following conditions are met by the vendor (subject to the approval of the Office of Business Services/Accounts Payable Division):**

* + **Price reduction (e.g., free shipping and handling, cash discount)**
  + **Prior satisfactory service rendered**
  + **Reputable vendor**
  + **Considered low risk**

In addition, the prepaid goods and/or services must be expected to be delivered before the end of the fiscal year. However, if the services requested by a central office are occurring in the following fiscal year, the prepayment must be processed, as follows:

* + Submit a payment request coded to the appropriate account for the next fiscal year to the Office of Business Services/Accounts Payable Division. The payment request will be processed and paid; however, the appropriate account will not be charged until the following fiscal year. The charge will appear on the appropriate account detail as a manual journal entry.

10.29 EMPLOYEE AND RETIREE PAYMENTS

**The use of any school activity funds (e.g., fundraisers, donations, external parent organization receipts, grants, student activity camp proceeds, school allocations) or central office payment requests to pay wages, salaries, or other compensation to School Board employees or retired School Board employees is prohibited (except athletic officials at the school level only). Such wages, salaries, or other compensations (upon the written approval of the Department of Human Resources) must be paid to School Board employees through the Office of Business Services/Payroll Division via the WISE Time and Attendance module. Hence, a Contract for Services is not permitted to be processed by the school or central office with School Board employees and retirees.**

***Also, see Business Entities Owned by or Employing School Board Employees (Including Immediate Family Members) and Retirees (Section 10.34) below for further information.***

**The Director of Employment Services must be contacted for an hourly rate of pay for the particular duty the employee will perform. Once this hourly rate of pay has been established (in writing) and the employee performs the duty, the school or central office timekeeper will enter the number of hours worked under the applicable date(s) in and following the applicable procedures for the WISE Time and Attendance module to pay the employee (contact Payroll/Time and Attendance for the appropriate set-up option).**

**If this request originates and services are rendered at the school level, a school check payable to the order of the Virginia Beach City Public Schools is submitted to the Office of Business Services. The school check amount must include the total pay (i.e., hours x hourly rate of pay) plus the Employer’s share of the Social Security and Medicare taxes (i.e., 7.65% of total pay).**

**The use of any school activity funds or central office payment requests to purchase gift certificates, gift cards, savings bonds, movie tickets, amusement park tickets, and similar cash equivalent purchases for School Board employees is prohibited (except for certain school level Staff Welfare Account purchases or certain central office programs (e.g., wellness program)). However, the direct giving of such cash or cash equivalents by external parties (e.g., businesses, foundations, external parent organizations) to School Board employees for certain achievements is permitted.**

***See Staff Welfare Account (Section 10.12) above (Schools) for further information.***

**Employee travel related requests must be sent to the Office of Business Services/Accounts Payable Division for processing via the Payroll system in accordance with School Board Regulation. If a check made payable to the Virginia Beach City Public Schools is submitted by the school, it will be deposited into the Administrative Draw account.**

***See the following for further information:***

***Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances)***

***Appendix B – Business Forms/Documents (Travel Advance Application)***

**The use of any school activity funds or central office payment requests to pay advances to School Board employees is prohibited.**

***See Employee Advances (Section 10.30) below for further information.***

**However, reimbursements to School Board employees for pre-approved purchases for school or central office purposes (e.g., instructional supplies, office supplies) are permitted.**

***See Section 13.12 – Accounts Payable (Schools and Central Offices – Employee Reimbursements – Non-Travel) for further information.***

**10.30 EMPLOYEE ADVANCES**

**Advances to employees for any purpose by the school or central office are prohibited, except travel related requests, which must be sent to the Office of Business Services/Accounts Payable Division for processing via the Payroll system (WISE).**

***See Appendix B – Business Forms/Documents (Travel Advance Application) for further information.***

***In addition, see the following School Board Policy and Regulation for further information:***

***School Policy 3-53 – Advances on Expenses***

***School Board Regulation 3-54.1 – Personal Loans***

**However, advances to employees to cover lodging and meals for out-of-town athletic tournaments for the coaches and student/athletes are permitted at the school level (must comply with the related requirements of the Office of Student Activities (e.g., student meal per diem) and this Business Manual.**

***See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances) for further information.***

**10.31 EMPLOYEE GIFTS**

**Public monies may not be used to purchase gifts of any kind for School Board employees. Awards of recognition are not considered gifts.**

**School Board employees shall not accept gratuities, gifts, or fees that might appear to impair professional judgment, or shall offer any advantage, service, or article of value to obtain special advantage.**

**The School Board discourages students from giving gifts to members of the staff. The School Board recommends that students and parents who wish to express high regard for a staff member’s efforts use notes and letters of appreciation.**

***For certain exceptions, see the following for further information:***

***Schools – Staff Welfare Account (Section 10.12) above (Schools)***

***Employee and Retiree Payments (Section 10.29) above***

***Section 7.4 – Standard Chart of Accounts (Schools – Club and Student Activity Accounts)***

***In addition, see the following School Board Policies for further information:***

***School Board Policy 7-37 - Gifts to Staff Members***

***School Board Policy 5-50 – Class Gifts/Exchanging Gifts***

**10.32 EMPLOYEE MEALS**

**The permissible meal payments on behalf of and/or reimbursements to employees must fall under the following sections of this Business Manual :**

***Section 7.8 – School Board Allocation Accounts (0614 – Administrative)***

***Section 8.6 – Administrative Allocation***

***Section 8.7 – Staff Development Allocation***

***Section 8.24 – Professional Improvement for Principals***

***Section 9.17 – Field Trips***

***Section 13.11 – Employee Travel Reimbursement Requests and Advances***

**In addition, the below stipulations are addressed by School Board Policy 4-38 and School Board Regulation 4-38.1 relating to permissible meal payments on behalf of and/or reimbursements to employees:**

* + - **Reimbursement for meals while traveling within the city limits is discouraged and is not subject to reimbursement at the GSA Meals and Incidentals Per Diem Rate. However, reimbursement for evening meals may be considered if the traveler is appointed by the Superintendent, deputy/assistant superintendent, department director, principal, or other authorized personnel to attend a specific meeting or event. Any meal of $20 or more must be supported by a receipt for reimbursement.**
    - **Registration at a banquet is considered an appropriate expense when the traveler is on the program of the function or is an official designated representative of the School Board.**

***See the following School Board Policy and Regulations for further information:***

***School Board Policy 4-38 – Travel Expenditures/Reimbursement***

***School Board Regulation 4-38.1 – Travel Expenditures Reimbursement***

***School Board Regulation 4-74.3 – Professional Leave***

**10.33 EMPLOYEE LODGING**

**The permissible lodging payments on behalf of and/or reimbursements to employees must fall under the following sections of this Business Manual:**

***Section 7.8 – School Board Allocation Accounts (0614 – Administrative)***

***Section 8.6 – Administrative Allocation***

***Section 8.7 – Staff Development Allocation***

***Section 8.24 – Professional Improvement for Principals***

***Section 9.17 – Field Trips***

***Section 13.11 – Employee Travel Reimbursement Requests and Advances***

**In addition, the below stipulations are addressed by School Board Policy 4-38 and School Board Regulation 4-38.1 relating to permissible lodging payments on behalf of and/or reimbursements to employees:**

* + - **Authorized Trip – Travel on School Board business, which has been approved by the appropriate department head.**
    - **Traveler – The individual representing the school division on an authorized trip.**
    - **Travel on School Board business includes trips within and outside of the city to conferences, conventions, workshops, seminars, educational and training courses, forums, and other school-related business meetings.**
    - **Expenditures for lodging must be reasonable. It is recognized that expenditures will vary by geographic location; the School Board will pay the prevailing single room rate per employee at the place of lodging.**
    - **When two or more employees of the same sex are attending the same event, the sharing of quarters is encouraged. When quarters are shared, the double room rate will be reimbursed.**

**In addition, lodging within the metropolitan area (e.g., Virginia Beach, Norfolk, Chesapeake, Portsmouth, Hampton) is not permitted, unless due to extenuating circumstances. Examples of extenuating circumstances (not all-inclusive) are as follows:**

* + - * **The event is sponsored/hosted by the VBCPS and equipment, supplies and materials, and similar items must be stored in a hotel room**
      * **VBCPS personnel are involved in the coordination of the event (e.g., registration, set-up, introductions, decorations and signs, banquet, vendor space, evaluations) including late at night and early in the morning.**
      * **Time/travel factor and/or safety/security issue where a conference continues late at night and begins early in the morning (e.g., Hampton tunnel traffic)**

***See the following School Board Policy and Regulations for further information:***

***School Board Policy 4-38 – Travel Expenditures/Reimbursement***

***School Board Regulation 4-38.1 – Travel Expenditures Reimbursement***

***School Board Regulation 4-74.3 – Professional Leave***

**10.34 BUSINESS ENTITIES OWNED BY OR EMPLOYING SCHOOL BOARD EMPLOYEES (INCLUDING IMMEDIATE FAMILY MEMBERS) AND RETIREES**

**A payment for goods and/or services provided by a business entity owned by or employing a School Board employee/retiree or a School Board employee’s immediate family member cannot be made, unless all of the following conditions are met:**

1. **Recognized separate business**
2. **City of Virginia Beach Business License, if applicable**
3. **Has customers other than the School Board (e.g., other school divisions, general public, businesses)**
4. **The school receives quotes for the goods and/or services from other vendors**
5. **The school/office selected this business entity due to the business entity providing the best quality goods and/or services at the best price**
6. **Entity is registered in good standing with the State Corporation Commission, if applicable**
7. **Entity properly filed a W-9 form with the school/office**
8. **Total dollars for the goods and/or services to be provided to the school/central office does *not* exceed $500 per contract (not applicable to School Board retirees)**

**However, in certain cases, “per contract” has been interpreted by the City Attorney’s Office as “school divisionwide” and the school/central office must determine from the vendor if the vendor is selling/rendering goods/services to other schools and/or central offices and exceeding, in the aggregate, $500.**

1. **Documentation of all of the above**

**All of the above conditions are necessary to avoid any potential violations and issues with the Virginia Retirement System (VRS) requirements and related regulations and provisions in the Code of Virginia, as amended; Internal Revenue Service (IRS) requirements and related regulations and the Internal Revenue Code; Conflict of Interests provisions in the Code of Virginia, as amended; the business licensing requirements in the Code of the City of Virginia Beach; and the registration requirements of the State Corporation Commission (SCC) and related regulations and the Code of Virginia, as amended.**

**If H. above is expected to be exceeded (except for School Board retirees) or a School Board employee’s immediate family member owns or is employed by this business entity, all of the pertinent facts (e.g., amount of contract, commission (percent or amount) or salary, stockholder or partial owner (percent of stock/ownership)) relating to the business must be submitted, in writing, to the Director of Business Services. The City Attorney’s Office will be consulted for Conflict of Interests legal advice or a formal legal opinion.**

**10.35 VOLUNTEER PAYMENTS**

**The use of any school activity funds or central office payment requests to pay or reward volunteers is prohibited. However, reimbursements to volunteers for pre-approved purchases for school or central office purposes (e.g., instructional supplies, office supplies) are permitted.**

***See Section 7.2 – Standard Chart of Accounts (Schools – Administrative Accounts – 0051 – Volunteers in Education) for further information.***

**Furthermore, the use of any school activity funds to purchase gift certificates, gift cards, savings bonds, movie tickets, amusement park tickets, and similar cash equivalent purchases for volunteers is prohibited. However, nominal token gifts are permitted, and the direct giving of such cash or cash equivalents by external parties (e.g., businesses, foundations, external parent organizations) to volunteers for certain achievements is permitted.**

**10.36 TIPS**

The payment of tips for services rendered is prohibited (e.g., bus driver, DJ), except as allowed by the School Board Travel Policy and related Regulation. These tips violate basic internal controls (e.g., no supporting documentation) and present Federal Internal Revenue Code issues (e.g., W-9/1099).

***See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances) for further information.***

**However, if the vendor includes a reasonable tip on the original billing invoice/receipt (e.g., classifies as a tip or delivery fee), this documentation will support the school payment by check or central office payment request to Accounts Payable for the total amount of the vendor’s original billing invoice/receipt for the goods and/or services received (which would include the tip).**

**Tips for non-travel related meals (e.g., school planning council meeting, employee recognition/service awards) must be reasonable (i.e., cannot exceed 20%).**

10.37 MEMBERSHIPS TO PROFESSIONAL ORGANIZATIONS

Memberships to professional organizations must directly benefit the instructional program of the school or mission of the department/office. These memberships should be in the name of the School Board of the City of Virginia Beach (Virginia Beach City Public Schools) and the school/department/office’s name. However, if the professional organization only allows memberships for individuals and these memberships meet the aforementioned school/department/office benefit criteria, then these memberships are permitted to be paid for by the appropriate school activity account or department/office operating budget.

10.38 NOTARY PUBLIC

A Notary Public (Notary) is an individual who is legally authorized to certify the authenticity of signatures and documents.

If a Notary is required by a school or central office to periodically notarize school or central office related documents, then the applicable fee, seal, and training must be paid by the school (e.g., Administrative allocation) or central office (applicable budget unit and object code).

10.39 SALES TAX

Elementary and secondary schools, and central offices, are exempt from paying sales tax on tangible personal property purchased for use, consumption, or sale at retail at the schools, provided the net proceeds are contributed to the school or are used to purchase certified school equipment for contribution directly to the school. However, if items are picked-up by a School Board employee and not billed to the school/central office (i.e., paid for by a school or central office check), and paid at the business establishment by the School Board employee by personal means, then it is not sales tax-exempt (as the business establishment does not know the intended purpose (personal or school/central office use) for audit purposes by the Virginia Sales and Use Tax Division).

A Sales and Use Tax Certificate of Exemption form (ST-10 or ST-12) must be completed and given to each vendor for audit purposes.

The ST-10 form is used for purchases of tangible personal property for resale. The ST-12 form is used for all other tangible personal property purchases.

*See the following for further information:*

*Appendix A, Section A.2 – Form ST-12*

*Appendix B – Business Forms/Documents for the ST-10 and ST-12 forms*

The Code of Virginia, as amended, states further:

“…, the tax shall not apply to the sale of class rings, school photographs, and other fund raising programs for which an elementary or secondary school conducted not for profit receives a commission or the net proceeds after the payment of vendors and other direct expenses.”

However, certain disbursements require the payment of a sales tax, if the purchase is not for school or central office use, consumption, or the net sale proceeds are not contributed to the school (e.g., disbursements from the school Staff Welfare account).

In addition, goods or services purchased from a hotel by any Virginia state agency, school…are not sales tax exempt. Catered (not delivered only) food services are also not sales tax exempt.

*See School Board Regulation 3-51.1 (Retail Sales and Use Tax) for further information.*

10.40 HOTEL ROOM AND MEAL TAX

Goods or services purchased from a local hotel or food establishment, within the boundaries of the City of Virginia Beach for official business of the VBCPS (e.g., meetings, workshops), and not student activities (e.g., proms, ring dances) by a school or central office should be exempt from the payment of a City of Virginia Beach Local Hotel Room and Meal Tax. Any questionable event should be addressed to the Director of Business Services via e-mail for consultation with the City of Virginia Beach Commissioner of the Revenue Office.

10.41 EXPENDITURES – CENTRAL OFFICES

**In accordance with Section 22.1-115 of the Code of Virginia, as amended, the State Board of Education, in conjunction with the Virginia Auditor of Public Accounts, has established and requires of each school division a modern system of accounting for all school funds, state and local. The Board of Education has prescribed the following major classifications for expenditures of school division funds:**

1. **Instruction**
2. **Administration, Attendance and Health**
3. **Pupil Transportation**
4. **Operation and Maintenance**
5. **School Food Services and other Noninstructional operations**
6. **Facilities**
7. **Debt and Fund Transfers**
8. **Contingency Reserves**
9. **Technology**

10.42 APPROVAL AND PAYMENT OF CLAIMS

In accordance with Section 22.1-122 of the Code of Virginia, as amended, a School Board shall examine all claims against it and, when approved, shall order or authorize the payment thereof. However, a School Board may, in its discretion by resolution, appoint an agent, and a deputy agent to act for the agent in her/his absence or inability to perform this duty, to examine and approve claims and, when approved by her/him or her/his deputy, to order or authorize the payment thereof.

The School Board has appointed the Director of Business Services as its agent and the Accounting Coordinator and Chief Financial Officer as deputy agents, and the Financial Management Specialist as a deputy agent only in the event that all of the personnel occupying the aforementioned positions are absent or are unable to perform this duty. The deputy agent, however, cannot approve a claim when the deputy agent has knowledge of the agent’s unresolved issue(s) with such claim, unless the agent is on long-term leave or has terminated employment and the deputy agent has satisfactorily resolved the issue(s).

A record of such approval and order or authorization shall be made and kept with the records of the School Board. Payment of each claim examined and approved by such agent or deputy agent shall be authorized by a warrant drawn on the treasurer (responsible for the receipt, custody, and disbursement of the funds made available to the School Board). The warrant shall be signed by such agent and countersigned by the clerk of the School Board, payable to the person or persons, firm or corporation entitled to receive such payment. Any warrant may be converted into a negotiable check when the name of the bank upon which the funds stated in the warrant are drawn is designated upon its face and is signed by the treasurer.

The Office of Business Services/Accounts Payable Division pre-audits all claims and provides the agent or deputy agent with appropriate documentation for examination and approval to authorize the Accounts Payable Supervisor, via an automated warrant system, to generate a negotiable check that is subsequently signed by the Agent of the School Board, Clerk of the School Board, and City Treasurer.

In the event that the agent does not approve a claim for payment and other options and/or remedies have been exhausted, the School Board must examine the claim and vote on whether to approve the claim for payment (since only the Agent of the School Board or the School Board can approve a claim for payment).

*See School Board Bylaw 1-6 – Fiscal Agent for further information.*

10.43 PREPAYMENTS FOR PROFESSIONAL DEVELOPMENT

Required prepayments for staff development purposes such as a conference registration, one night’s deposit for lodging, airline tickets, and similar staff development prepayments are permitted. However, if the staff development event is occurring in the following fiscal year, the prepayment must be processed, as follows:

* + Submit a payment request coded to the Professional Development account for the next fiscal year to the Office of Business Services/Accounts Payable Division. The payment request will be processed and paid; however, the Professional Development account will not be charged until the following fiscal year. The charge will appear on the account detail as a manual journal entry.

*See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances) for further information.*

10.44 CITY TREASURER’S FUNCTION – DISBURSEMENTS/EXPENDITURES

In accordance with Section 22.1-116 of the Code of Virginia, as amended, the City Treasurer shall be charged with the responsibility for the receipt, custody, and disbursement (subject to Section 22.1-122 of the Code of Virginia, as amended and Section 10.40 – Disbursements/Expenditures (Central Offices – Approval and Payment of Claims)) of the funds of the school board and shall keep such funds in an account or accounts separate and distinct from all other funds.

*See Approval and Payment of Claims (Section 10.42) above for further information.*

*In addition, see the following School Board Policies for further information:*

*School Board Policy 3-20 – Fines and Fees/Generally*

*School Board Policy 3-14 (Legal Reference) – Income/Generally*

11.1 TRANSFERS – SCHOOLS

Periodically, it is necessary to transfer money from one school activity account to another school activity account (e.g., picture account profits transferred to the 0400 (departmental) accounts or a student activity account(s)). In order to transfer money from one school activity account to another school activity account, it is necessary to complete (or system generate) a transfer voucher. The transfer voucher must show appropriate details in support of the transfer and approval by the activity fund sponsor and appropriate student officer, if applicable, and the principal.

The total transfers in and the total transfers out, on all of the school’s activity accounts, must equal (i.e., net difference must equal zero).

A transfer between accounts may be made anytime during the fiscal year for reasons such as (not all-inclusive):

* **Removal of a deficit. However, only a transfer from an allowable 0600 account(s) (i.e., a 0600 account not restricted) can be made to another 0600 account(s)**

***See Section 8 – School Board Allocations (Schools) for further information.***

**Transfers to self-supporting or profit generating activity accounts (e.g., yearbook, clubs, fundraisers, concessions) may mask a problem and, therefore, are not permitted, except at the end of the fiscal year (if necessary (e.g., remaining inventory will not generate adequate receipts))**

* **Purchases made from other in-school accounts**
* **Allocation of certain receipts (e.g., interest, pictures, parking)**

**At the end of the month, a Transfers Journal, signed and dated by the principal and bookkeeper, must be filed with the monthly financial statements. A record of all transfers must be maintained in a transfer file for the current fiscal year. This file may be requested for review by the auditors.**

**Transfers may be reversed, if posted incorrectly. Transfers must not be used to correct a receipt or disbursement posting error. An adjustment must be madeto correct a receipt or disbursement posting error.**

###### 11.2 ADJUSTMENTS – SCHOOLS

An adjustment is an entry to correct a posting error (or reclassify a previous posting) between school activity accounts, or record a bank transaction or error to the cash account and a school activity account. The following are reasons for making an adjustment (not all-inclusive):

* A receipt posted to the wrong school activity account
* **A check written from the wrong school activity account**
* **Reclassify a disbursement posting to/from an 0600 account**
* **NSF check**
* **Bank service charges**
* **Bank interest**
* **Bank Errors**
* **P-Card Transactions**
* **Certain Reimbursements**

***See Section 9.29 – Receipts/Revenues (Schools – Reimbursements-Schools) for further information.***

* **Certain Refunds**

***See Section 9.30 – Receipts/Revenues (Schools – Refunds-Schools) for further information.***

* **Certain Rebates**

***See Section 9.31 – Receipts/Revenues (Schools – Rebates-Schools) for further information.***

At the end of the month, an Adjustments Journal, signed and dated by the principal and bookkeeper, must be filed with the monthly financial statements.

11.3 TRANSFERS/ADJUSTMENTS – CENTRAL OFFICES

The Office of Business Services has developed an Interdepartmental Transfer (IDT) form *(referenced in Appendix B)* to be used by the central offices to request a transfer from/to an expenditure, revenue, cash, inventory, and similar accounts for various purposes (e.g., account number correction, charge/credit between departments, inventory account balance adjustment, cash/revenue/expenditure account adjustments due to an external bank account). The IDT form is not used for budget transfers, but to transfer or adjust actual transactions, as follows:

1. Department A requesting that a Payment Request account number be corrected and changed for a valid reason(s)
2. Charge Department A and Credit Department B for an item bought by Department B for Department A
3. Office of Food Services adjusting the fiscal year ending food and supplies inventory accounts based on actual inventory counts
4. Office of Food Services adjusting a cash account and corresponding revenue/expenditure accounts due to external bank account statement transactions

The IDT form must be properly completed (including transfer description or justification), have supporting documentation attached, and be approved/signed by authorized personnel.

The City has developed an Interdepartmental Transfer form (IDT) to be used by VBCPS to request a transfer from/to an expenditure and/or revenue account for City/VBCPS reimbursements and/or City/VBCPS services. An electronic copy of the IDT can be requested from the Office of Business Services/Financial Management Division.

*See Appendix B – Business Forms/Documents (Interdepartmental Transfer (IDT) form) for further information.*

**12.1 PURCHASING OVERVIEW**

**A basic element in any school’s or central office’s business operation is the need to acquire goods and services needed to support the operation of that school or central office. The Office of Purchasing Services has established a variety of contracts in order to simplify the ordering process, as well as, maximize the buying power of the entire school system. These contracts are usually set up for repetitive and/or high volume purchases. In addition to the establishment of system wide contracts for tangible materials, this office also sets up service and maintenance contracts, and procures items that do not necessarily lend themselves to the establishment of a contract. However, not all purchase transactions need to come through the central Office of Purchasing. The purpose of this section is to give guidelines for the purchases that can be made directly by schools and central offices, and to provide direction on when the situation requires the transaction to be handled by the central Office of Purchasing.**

With proper approval, the schools and central offices may procure items using a purchase requisition or payment request, as applicable, or schools may use a Manatee generated purchase order. In addition, there is a procurement card program that is available to the central offices and the schools. However, before selecting the procurement method, it must be noted that no purchase may be made from school activity funds without the prior written approval of the principal or a designated assistant principal in the principal’s absence. A purchase requisition and/or purchase order system must be established, and all purchases must be made based only on properly approved purchase orders. The internal controls must ensure that:

1. The purchasing, receiving, and accounting functions are segregated.
2. Purchase orders are sequentially pre-numbered.
3. Proper notifications of receipt of goods are made.
4. Dollar limits of purchasing authority are established and followed.
5. Procedures are adequate to ensure that purchases are accurately processed as to quantity, price, and vendor.

The Virginia Public Procurement Act applies to every public body in the Commonwealth of Virginia. Therefore, it is applicable to school divisions and to individuals that may be involved in the requisitioning or the purchasing of goods or services.

*See Section 13.1 – Accounts Payable (Schools – Payment Requests–Schools) for further information.*

***In addition, see the following School Board Policies for further information:***

***School Board Policy 3-30 – Purchasing and Procurement of Goods and Services***

***School Board Policy 3-33 – Requisitions/Purchase Orders***

12.2 PURCHASE REQUISITIONS

The purpose of a Purchase Requisition is to communicate to the Office of Business Services and the Office of Purchasing the need to purchase certain goods and/or services, to identify the source of funding, provide the appropriate authorization, and similar information.

An authorized Purchase Requisition generated by a central office must be submitted to the Office of Business Services/Accounts Payable Division for pre-auditing and submission to the Office of Purchasing. Purchase Requisitions must be submitted via BuySpeed in a timely manner to allow for adequate time to process the order, and for the vendor to deliver the goods and/or services to the particular school or central office.

**At the school level, the employee making a request to purchase goods and/or services must complete and submit a Purchase Requisition form to the principal. A school prepared purchase order (only via the Manatee Accounting Software system) may be used instead of a Purchase Requisition form for purchases totaling under $10,000 (or over $10,000, if a purchase contract number from the Office of Purchasing is recorded referencing the applicable purchase contract).**

A purchase requisition, for goods and/or services, to a single vendor/supplier for up to $10,000 may be processed directly by the school or submitted to the Office of Business Services/Accounts Payable Division for pre-auditing and submission to the Office of Purchasing, at the discretion of the principal. A purchase requisition, for non-purchase contract goods and/or services, that exceeds $10,000 must be processed through the Office of Business Services/Accounts Payable Division for pre-auditing and submission to the Office of Purchasing.

A purchase requisition to a single vendor/supplier for non-purchase contract goods and/or services (to be paid from a school activity account(s)) that exceeds $10,000 must be submitted to the Office of Purchasing for processing and the issuance of a "School Will Pay"(SWP) purchase order.

A purchase requisition from a school for capital and controlled assets must be charged to an applicable draw account and be submitted to the Office of Business Services/Accounts Payable Division for processing and submission to the Office of Purchasing.

A purchase under $25 total must be ordered from the vendor/supplier directly by the school or central office. Upon satisfactory delivery and receipt of an original invoice (for any amount), a payment request may be sent to the Office of Business Services/Accounts Payable Division for payment. A purchase requisition must be $25 or more to be processed by the Office of Business Services/Accounts Payable Division and submitted to the Office of Purchasing.

**The principal (or designee) or central office administrator must not enter into installment agreements or other obligations (e.g., lease purchase agreements, rental agreements) on behalf of the School Board without the prior written approval from the Director of Business Services.**

**The following are reminders for submitting a Purchase Requisition:**

1. ***See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines***
2. **No special order forms will be accepted. All items must be keyed on the purchase requisition with the exception of large library orders**

***See Library Media Orders (Section 12.5) below for further information.***

1. **Purchase Requisitions for central athletic equipment or supplies must be submitted using the Athletic approval path**
2. **A change to the account code must be returned via the approval path; however, any other changes/issues must be returned to the requester for update and resubmission**
3. **Separate requisitions for bid and non-bid items. Only one bid per requisition (bid or contract number must be on the requisition)**
4. **A copy of a written quote must be attached or, if a verbal quote, the contact person and telephone number must be keyed on the last ordered item of the purchase requisition**
5. **The attention line (i.e., ATTN) must be completed on the last ordered item of the purchase requisition (as a narrative item), if the shipment is to be delivered to a specific School Board employee (e.g., department chairperson, club sponsor) at the school or central office**
6. **No more than one (1) vendor per requisition**
7. **Multiple account codes can be used on one Purchase Requisition. See page 11 of the BuySpeed Guidelines on how to split code**
8. **Take discounts, if applicable, (% or $) on the actual items the discount applies to, or as a total negative dollar amount on the last ordered item of the Purchase Requisition**
9. **The shipping charge must be keyed as freight for each applicable item(s). If the freight applies to the whole purchase order, then the freight must be keyed on the last item on the Purchase Requisition. If the shipping is free, it must be keyed as the last item on the requisition as a narrative (this will zero out the unit cost and total)**
10. **Once a Purchase Order has been issued, the school or central office cannot order additional items or make changes relating to that particular Purchase Order. Such additions and/or changes must be coordinated with the Office of Purchasing and with appropriate authorizations**

**12.3 INTERNET PURCHASES**

**The following minimum procedures must be followed for Internet purchases:**

1. **Complete the school’s or central office’s pre-approval process**
2. **At the school level, complete the school’s purchase order process (optional if a Payment Request form will be prepared and sent to the Office of Business Services/Accounts Payable Division for payment, and charging the school Draw account or other authorized account code, or a p-card will be used).**

***See Section 13.1 – Accounts Payable (Schools – Payment Requests-Schools) for further information).***

1. **Complete the particular vendor’s Web Site order form (including the personal credit card information (or VBCPS procurement card), or Purchase Order number or Payment Request form number (see B above) for certain purchases (e.g., office supply and PE supply vendors))**
2. **At the school level, bank account information or trade references cannot be entered; however, a p-card may be used**
3. **Print the completed Web site order form on-line**
4. **Submit the completed Web site order form**
5. **Print the Web site confirmation screen (e.g., request submitted successfully, confirmation order number)**
6. **Upon satisfactory delivery, submit the packing slip and any other documentation from the vendor, and the above Web Site printouts to the bookkeeper or central office associate to be matched with the pre-approval document and purchase order (if applicable) for reimbursement, payment request processing, or p-card documentation purposes**

**12.4 HOME DEPOT PURCHASES FOR SCHOOLS**

**The procedures for purchasing from Home Depot using a school generated purchase order are, as follows:**

* + - 1. **Each participating school has 2 Buyer ID cards with the name "Authorized Buyer" on the front and a magnetic strip on the back**
      2. **The school principal (or designee) provides one of these cards along with a purchase order to the approved school employee for purchasing items at The Home Depot**
      3. **The authorized employee/buyer provides the Buyer ID card and purchase order to the cashier and advises the cashier that VBCPS  is tax exempt**
      4. **The cashier will *swipe* the card which will direct the purchase to the appropriate school account for billing purposes**
      5. **The cashier will enter the Home Depot Tax ID number (204060) at the register (provided by the employee/buyer) for qualifying merchandise to be purchased "sales tax free”**
      6. **The cashier will enter the PO number at the register to have the PO number appear on the receipt**
      7. **The cashier will process the purchase and give the Buyer ID card, purchase order, items, and receipt to the employee/buyer (employee must sign the receipt)**
      8. **The employee/buyer will bring the items to the school for appropriate school use**
      9. **The employee/buyer will return the Buyer ID card to the principal (or designee)**
      10. **The employee/buyer will return the purchase order, receipt, and other pertinent information to the Bookkeeper**
      11. **The Home Depot will bill the school for this order and the normal payment process will be followed in accordance with the Business Manual**

**If a school’s Home Depot account is dormant for 2 years or the account has never been used, the account will be closed by Home Depot and the school will need to reapply for a new account.**

**12.5 Library Media Orders**

**The Library Media Specialist (LMS) must complete a principal’s request. The approved request, along with the list of books or vendor’s software generated form, must be routed to the bookkeeper to complete a requisition, unless the LMS has been trained in BuySpeed.**

**All books and audio-visual materials purchased for school library media centers must be delivered directly to Supply Services for cataloging, and this information must be noted in the description on the requisition.**

**Bookkeepers need to complete one of the following:**

1. **Purchase Requisition via BuySpeed**

1. **Purchase Order via Manatee**

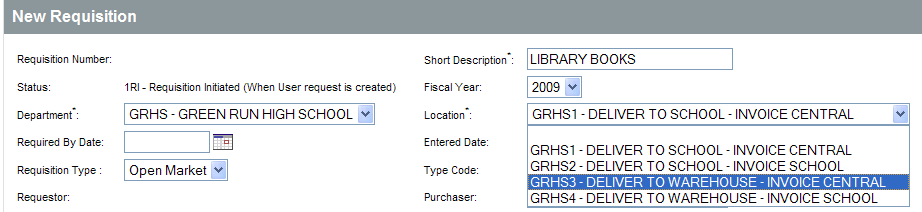
**For Purchase Requisition via BuySpeed:**

1. **It is not a requirement to type all of the individual books that are ordered, but it is preferred if the list is short. The list of books or vendor’s software generated form is sent as an attachment.**
2. **Under the Item Tab, item number 1, the following should be keyed:**

**Order library books per attached list**

**Mark all boxes for (name of school)   
Attention Central Library Processing**

1. **Select Deliver to Warehouse on the *General Tab* and apply on the *Address Tab.***

****

**When purchase orders (PO) are generated by the Office of Purchasing Services, the requestor will get an e-mail notification that the order has been placed. The library processing staff will be responsible for receiving the books or audiovisual material in BuySpeed, once the orders are satisfactorily completed. The Office of Business Services/Accounts Payable Division will electronically receive those for payment processing.**

**For Purchase Order via Manatee, the bookkeeper:**

* + - **Orders at the school-level and sends a payment request to Office of Business Services/Accounts Payable for payment**

**- or -**

* + - **Orders and pays using school activity funds, requesting reimbursement from an applicable draw account**

**- or -**

* + - **Orders and pays using school activity funds**

**When Manatee purchase orders are generated at the school level, the school bookkeeper must send copies of the purchase orders to Library Processing at Supply Services. These copies of the Purchase Orders will be signed-off when the orders are satisfactorily completed and returned to the school bookkeeper for payment processing.**

**12.6 CAPITAL AND CONTROLLED ASSETS ORDERS**

**At the school level, the purchase of capital and controlled assets must follow:**

***Section 17.4 – Inventories and Capital Assets (Schools – Capital and Controlled Assets Inventory)***

***The purchase of capital and controlled assets by Central offices must follow the above Purchase Requisitions process.***

**12.7 ORDERS FOR NEXT FISCAL YEAR**

**Purchase Requisitions for goods and/or services can be submitted via BuySpeed before July 1 for the next fiscal year. Each Purchase Requisition must clearly state that it is for the next fiscal year (e.g., year segment displaying the last year for the next fiscal year (e.g., 2013-14 school year would be 14)) and to display as an individual narrative item on the last item of the requisition the following statement: “Goods and/or services must be delivered on or after July 1”. However, if the delivery of goods occurs before July 1, and the school or central office does not reject the shipment and accepts the delivery, the school (using money at the school level) or central office (using current year budget) will be directly responsible for the payment.**

***See School Board Policy 3-33 Requisitions/Purchase Orders for further information.***

12.8 BID/PRICING INFORMATION

All items (e.g., office supplies, furniture, pictures, PE supplies, athletic equipment) that have been centrally negotiated and contracted with a particular vendor, as a result of a bid/RFP process by the Office of Purchasing, must be bought from this particular vendor. Questions and/or exceptions relating to this requirement must be addressed to the Director of Purchasing or applicable Procurement Specialist.

The following instructions provide Intranet access to bid/pricing information:

* **Open Internet Explorer**
* **Locate “Depts. & Schools” on the Intranet Page**
* **Click on “Purchasing Services”**
* **Click on “How to Buy” (on the left side of web page)**

***See the following School Board Policies (not all-inclusive) for further information:***

***School Board Policy 3-35 – Competitive Sealed Bidding/Awards***

***School Board Policy 3-38 – Competitive Negotiations/Awards/Small Professional Service Contracts***

12.9 BUILDING AND GROUNDS IMPROVEMENTS – PURCHASING

All preliminary plans and related purchase requisitions requiring tangible items to be attached to and/or installed through the interior/exterior of any part of the school building(s) and/or grounds must be inspected and pre-approved by School Plant. The construction of any auxiliary buildings, dugouts, platforms, and similar improvements, or the placement of storage sheds must also be reviewed and pre-approved by School Plant.

In addition, the Office of Safety and Loss Control, along with School Plant, must review certain improvements (e.g., Rockwall).

Upon the approval of School Plant, the purchase requisition is sent via BuySpeed to the Office of Business Services/Accounts Payable Division for pre-audit processing and forwarding to the Office of Purchasing for procurement in accordance with applicable policies. This will ensure that the vendor has the appropriate contractor’s license, insurance certificate, Miss Utility notification, asbestos awareness, and other pertinent information and requirements.

*See Section 16.3 – Budgeting (Schools – Building and Grounds Improvements-Budget) for further information.*

# 12.10 VENDOR DELIVERIES

Unless prior arrangements have been made with the school or delivery location, all deliveries to Virginia Beach City Public Schools are inside deliveries. Inside deliveries require the driver to unload the order from her/his truck and place it inside the building (not necessarily to a particular room, but inside the building).

# 12.11 VENDOR DELIVERIES - UNSOLICITED

**When items are received that were not ordered by the school or central office, the vendor should be contacted to send a “call” slip, so the unsolicited items may be returned to the vendor at no charge to the school. If the vendor refuses to comply with the request, the school is to reiterate to the vendor that the items were unsolicited and the invoice will not be paid; and the school is to notify the Director of Purchasing.**

# 12.12 VENDOR RETURNS

If it becomes necessary for a school to return an item to a vendor, the school must make arrangements with that vendor as soon as possible after the original delivery. Some vendors have time limits for accepting returns. In addition, depending on the circumstances, there may be shipping and restocking fees involved in making a return. Whenever a return affects the total amount due on a Purchase Order generated from the Office of Purchasing, notify the Office of Purchasing of the change for generation of a change order.

*See Section 10.26 – Disbursements/Expenditures (Schools and Central Offices – Prompt Payment Requirements) for further information.*

**If a vendor erroneously ships the wrong item(s), the vendor should be contacted to send a “call” slip, so the items may be returned to the vendor at no charge to the school. If the error in ordering is made by the school, the school covers the return postage (e.g. certified mail with return receipt confirmation). However, if an employee makes a purchase without following the pre-approval process, and the item is returned to the vendor, no reimbursement for the purchase and postage should be given to the employee.**

12.13 CONTRACT ADMINISTRATION/CONTRACTOR COMPLIANCE – PURCHASING

If a problem arises between a school and a vendor that has not been resolved, or happens repeatedly, contact the Office of Purchasing. Provide the Office of Purchasing with the name of the vendor, the point of contact, the order/item involved, and the relief that is sought.

12.14 EMERGENCY PURCHASES

An emergency is an occurrence of a serious or urgent nature that requires immediate action. If the school is faced with an emergency situation that cannot be alleviated with a school purchase order or payment request, contact the Office of Purchasing for guidance. Emergency procedures may be utilized only to purchase those items that are necessary to cover the emergency. Subsequent requirements shall be obtained using normal purchasing procedures.

***See School Board Policy 3-32 – Emergency/Small/Sole Source Purchases for further information.***

12.15 TRADE-INS

Trade-ins on surplus and non-surplus personal property must follow:

*Section 17.11 – Inventories and Capital Assets (Schools and Central Offices – Surplus and Non-Surplus Personal Property Disposal)*

*See School Board Policy 3-23 – Sale/Exchange/Lease/Disposal of Property for further information.*

12.16 PROCUREMENT CARD PROGRAM

The purpose of the Purchasing Card program is to establish a more efficient, cost-effective method of purchasing and paying for small dollar transactions and high volume, repetitive purchases. The program was designed as an alternative to the traditional purchasing process for supplies and services.  If used to its potential, the program will result in significant savings of effort, time, and money.  While the procurement card can simplify and expedite procurement, its use requires strict adherence to internal controls and a commitment to accompanying accounting procedures. The procurement card program is available to both central offices and schools.

*See the following for further information:*

*Section 10.3 – Disbursements/Expenditures (Schools – School Activity Account Disbursements – P-Card)*

*Appendix B – Business Forms/Documents (Procurement Card User Guide)*

12.17 SOLE SOURCE PROCUREMENTS

**When submitting a purchase requisition for goods or services in excess of $30,000 and it is known that there is only one source available, a sole source justification memorandum must be attached to the requisition. This includes copyrighted printed and/or electronic materials that are only sold through the publisher. The justification must include a brief description of the product or service, if there has been a review of any other comparable items on the market, why this is the only product that will meet the needs of the school division, and what makes this product unique and not available through any other sources. Sole source justifications must be approved by the Director of Purchasing.**

***See School Board Policy 3-32 – Emergency/Small/Sole Source Purchases for further information.***

**12.18 SALES/SOLICITING ON SCHOOL BOARD PROPERTY**

***Schools and central offices must adhere to the following School Board Policies and Regulations (not all-inclusive) relating to Sales/Soliciting on School Board property:***

*School Board Policy 3-52 – Sales on School Property*

*School Board Regulation 3-52.1 – Sales on School Property: Book Fairs*

*School Board Policy 3-37 – Vendors/Contractors/Sales Representatives*

*School Board Policy 7-36 – Soliciting from/by School Personnel*

*School Board Regulation 7-36.1 – Soliciting from/by School Personnel*

12.19 ENDORSEMENT OF COMMERCIAL PRODUCTS/SERVICES

School Board employees cannot recommend any commercial product or services of a vendor, or aid in distributing literature or publicity endorsing such product or services.

***See the following School Board Policy and Regulation (not all-inclusive) for further information:***

*School Board Policy 7-15 – Distribution/Announcement of Outside Communications*

*School Board Regulation 4-30.1 – Endorsement of Commercial Products or Services*

12.20 PURCHASE REQUISITIONS CUTOFF DATE

**A May 22 cutoff date has been established for all purchase requisition submissions (i.e., requisitions to order goods/services from and generate a purchase order to vendors by the Office of Purchasing).  All purchase requisitions for the current fiscal year must be received by the Office of Business Services/Accounts Payable Division no later than 5:00 PM on May 22nd (if the due date falls on a non-workday, then the due date will be the next workday).  However, the following purchase requisitions will not be subject to the above cutoff date:**

1. **Purchase requisitions charged to active/open school draw accounts (e.g., Staff Development Draw account, Instructional Draw account for paper orders). Hence, does not affect the cutoff dates of school draw accounts**

***See Section 8.19 – School Allocations (Schools – Allocations Cutoff Dates-Schools) for further information.***

1. **SWPs (“School Will Pay” purchase requisitions charged to school activity accounts including 0600 allocation accounts)**
2. **Purchase requisitions for the following fiscal year (for delivery on or after July 1)**
3. **Emergency purchase requisitions**
4. **Purchase requisitions relating to Capital Projects**
5. **Purchase requisitions relating to School Plant operations (e.g., maintenance and repair, summer projects)**
6. **Purchase requisitions relating to the Risk Management Fund**
7. **Purchase requisitions requested and approved by the Budget Office**
8. **Grants**

***See the following for further information:***

***Grants – Procurement/Payment Cutoff Date (Section 12.21) below***

1. **Unusual/extenuating circumstances submitted via e-mail from the applicable Central Office Director to the Director of Business Services for approval**
2. **Superintendent’s directive/initiative**

**Payment requests to vendors on goods/services received/rendered and reimbursements will be processed as usual by Office of Business Services/Accounts Payable and not subject to the above cutoff date.**

***See the following for further information:***

***Section 13.1 – Accounts Payable (Schools – Payment Requests–Schools)***

***Section 13.2 – Accounts Payable (Schools – Reimbursement Requests)***

***Section 13.3 – Accounts Payable (Schools – Postage Reimbursement Requests)***

***Section 13.14 – Accounts Payable (Central Offices – Payment Requests–Central Offices)***

12.21 GRANTS – PROCUREMENT/PAYMENT CUTOFF DATE

Due to delivery, backorder, terms and conditions, cash discounts, price decrease/increase, budget adjustment, reporting, and similar issues, purchase requisitions, payment requests, reimbursement requests, and similar transactions must be submitted to the Office of Business Services/Accounts Payable Division within 45 days prior to the closing date of the grant. For qualified grants handled at the school level, these transactions must be submitted to the school’s bookkeeper within 45 days prior to the closing date of the grant.

**13.1 PAYMENT REQUESTS – SCHOOLS**

A Payment Request via BuySpeed is submitted to the Office of Business Services/Accounts Payable Division for the purpose of paying a vendor directly for goods and/or services ordered by and delivered to the school in satisfactory condition and/or an acceptable performance level.

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

The school is responsible for adherence to the pre-approval process. Since the school ordered and issued a Purchase Order (via the Manatee Accounting Software system), the school must void the Purchase Order (provided an ordering process audit trail and an encumbrance tracking control mechanism, since the Office of Business Services/Accounts Payable Division will be making the actual payment to the vendor, and charging the appropriate school draw account or other authorized account code). However, the purchase order process is optional for Internet purchases.

*See Section 12.3 – Purchasing (Internet Purchases) for further information.*

The following are reminders to process a Payment Request via BuySpeed:

1. **Proper account code that coincides with the item(s) being purchased**
2. **Appropriate approval path via BuySpeed (including the principal)**
3. **Athletic payment requests must include the Office of Student Activities in the approval path**
4. **Any changes in the account code, total, and other issues must be returned for correction**
5. **Multiple codes may be assigned to a requisition; however, it must be clear which lines go with which code, in case there is a price change.**
6. **The requisition number is automatically assigned in BuySpeed. The fiscal year must match the same fiscal year that the goods and/or services were received/rendered**
7. **Original invoice (no reprints or statement). Do not alter the original invoice. Do not highlight the total (as this causes the ink to disappear)**

**However, for exceptions to the original invoice requirement:**

***See Section 10.27 – Disbursements/Expenditures (Schools and Central Offices – Original Vendor Receipt/Invoice Exceptions) for further information.***

**The original document must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **Supporting documentation includes original invoices (see (G) above), pre-approved documents, purchase orders, packing slips, receiving copies, credit memos, and other pertinent information to confirm that the goods/services have been satisfactorily delivered/rendered (or fully/partially returned) and the payment amount is correct. A calculator tape, by itself, is not acceptable documentation, unless it is the only documentation available from the vendor (e.g., book warehouse sale) and (I) below is satisfied (e.g., (I) (4)).**

**Supporting documents must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **An itemized and detailed list of the goods purchased (may be part of the documentation presented in (H) above). See the following examples:**
   1. **14 computers with monitors, keyboards, and other items with the brand name, model and serial numbers, and applicable price each**
   2. **2 Copiers with accessories (e.g., stapler/sorter) with the brand name, model and serial numbers, and applicable price each**
   3. **37 packs of folders – 10 folders per pack @ $x.xx/pack**
   4. **49 books by title and price each**
2. **If a contract is involved, the original contract and fiscal note must be included**

**Documents must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **Use only one vendor per payment request**
2. **Registrations must include completed registration forms and signed professional leave forms (must include all of the days the employee is conducting VBCPS business including weekends and holidays)**
3. **Memberships, subscription renewals, and similar items must include a completed applicable renewal/order form**
4. **In consultation with the City Attorney’s office, documents containing students’ names must not be scanned into BuySpeed as part of the supporting documentation. A copy of the document containing the students’ names must be made and the students’ names blacked out prior to scanning the document into BuySpeed. The original document(s) with the students’ names must be kept in the originating department and retained according to the retention policy outlined in Section 21 of this Business Manual. Place a note on the BuySpeed requisition stating that the original documentation containing the students names are being kept on-site in the respective department.**

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

*See School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

13.2 REIMBURSEMENT REQUESTS

Reimbursement requests, if any, must be processed monthly and adhere to the following:

1. **Proper account code that coincides with the item(s) being purchased**
2. **Appropriate approval path via BuySpeed (including the principal)**
3. **Athletic reimbursement requests must include the Office of Student Activities in the approval path**
4. **Any changes in the account code, total, and other issues must be returned for correction**
5. **Multiple codes may be assigned to a requisition, however, it must be clear which lines go with which code**
6. **The requisition number is automatically assigned by BuySpeed. The fiscal year must match the same fiscal year that the goods and/or services were received/rendered**
7. **Original invoice (no reprints or statement). Do not alter the original invoice. Do not highlight the total (as this causes the ink to disappear)**

**However, for exceptions to the original invoice requirement:**

***See Section 10.27 – Disbursements/Expenditures (Schools and Central Offices – Original Vendor Receipt/Invoice Exceptions) for further information.***

**The document must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **Supporting documentation includes original invoices (see (G) above), pre-approved documents, proof of payment, purchase orders, packing slips, receiving copies, credit memos, and other pertinent information to confirm that the goods/services have been satisfactorily delivered/rendered (or fully/partially returned) and the payment amount is correct. A calculator tape, by itself, is not acceptable documentation, unless it is the only documentation available from the vendor (e.g., book warehouse sale) and (J) below is satisfied (e.g., (I) (4)).**

**Supporting documentation must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **An itemized and detailed list of the goods purchased (may be part of the documentation presented in (I) above). See the following examples:**
   1. **14 computers with monitors, keyboards, and other items with the brand name, model and serial numbers, and applicable price each**
   2. **2 Copiers with accessories (e.g., stapler/sorter) with the brand name, model and serial numbers, and applicable price each**
   3. **37 packs of folders – 10 folders per pack @ $x.xx/pack**
   4. **49 books by title and price each**
2. **If a contract is involved, the original contract and fiscal note must be included**

**Documents must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **Document providing the check number and date paid**

**Documents must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

1. **Copy of the school purchase order**

**Document must be scanned and attached, and the original(s) should be retained until the November after the end of the fiscal year audit**

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

**13.3 POSTAGE REIMBURSEMENT REQUESTS**

**During the school year the school may be eligible to have the cost of postage that was used for special mailings reimbursed to the school. The department administering this process will notify the schools, accordingly. The postage reimbursement request must be processed via BuySpeed and include the Office of School Plant in the approval path (unless otherwise directed) the following documentation:**

1. **The number of mailings and the amount of postage used for each type of mailing (e.g., 26 @ $.45=$11.70…10 @ $.85=$8.50…Total - $20.20)**
2. **An original receipt or invoice for the purchase of postage, and proof of payment (e.g., check # and date) in an amount equal to or greater than the amount requested, or**
3. **If the school previously submitted a reimbursement request (which included postage and charged it to a draw account) to the Office of Business Services/Accounts Payable Division, provide a copy of the postage reimbursement request(s), in an amount equal to or greater than the amount requested**

**Do not use a 0600 allocation account for the postage to be reimbursed.**

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

*See the following for further information:*

*Section 10.17 – Disbursements/Expenditures (Postal Services)*

*Section 27.5 – Payroll–General Information (W-2 Forms Delivery)*

13.4 FORM W-9

Pursuant to Section 6109 of the Internal Revenue Code, each school must obtain or have on file with the Office of Business Services/Accounts Payable Division a Form W-9 (Request for Taxpayer ID Number and Certification) for each vendor (and electronic TIN matching with the IRS completed by OBS/Accounts Payable) prior to payment by the school. The school may obtain a copy of the Substitute for Form W-9 by accessing the Intranet, clicking Forms, Business Services, and W-9 Form. Once the bookkeeper has obtained a completed form, the TIN needs to be entered into Manatee (if a Manatee check is being generated) and a copy of the Substitute for Form W-9 must be sent to the Office of Business Services/Accounts Payable Division. The W-9 Master List will be updated, accordingly. Make sure the address is supplied, the company name is legible, and the form is signed and dated. This information needs to be obtained only once. The bookkeeper must verify that the company name does not exist on the W-9 Master List, before the form is sent to the Office of Business Services/Accounts Payable Division.

A refund/reimbursement to a parent or employee does not require the completion of a W-9 form. A refund/reimbursement to a parent may be entered as a One-Time Vendor.

*See Appendix A.2 – Creating a Purchase Order for further information.*

13.5 FORM W-8BEN

An original W-8BEN must be obtained from a foreign vendor prior to doing business with VBCPS. A U. S. TIN (i.e., Taxpayer Identification Number, FEIN (Federal Employer Identification Number), ITIN (Individual TIN)) is required on a W-8BEN. Faxed, e-mailed, or electronic forms are not acceptable.

The W-8BEN may be obtained by accessing the Intranet, clicking Forms, Business Services, and W-8BEN Form. The W-8BEN form is valid for the year in which it was obtained, plus three calendar years, unless a change in circumstances makes any information on the form incorrect. Original W-8BEN’s are maintained in the OBS/Accounts Payable Division.

A 30% withholding rule may apply to a foreign vendor, unless an exception applies. An Income Tax Treaty may apply to reduce or eliminate 30% income tax withholding requirement (contact OBS/Accounts Payable Division).

Ways to identify a foreign vendor:

* Foreign Address for the payee or instructions to send the payment to an offshore account

* Indicators of foreign corporate status (e.g., PLC, Ag, SA)
* FEINs beginning with “98”
* ITINs formatted as 9xx-7/8-xxxxx

13.6 W-9 AND W-8BEN MASTER LIST

**The W-9 Master List is located on a password secured site on the Intranet under Depts.&Schools/Business Services/Accounts Payable/W-9 Master File (use Ctrl F to search for a vendor). This list is maintained by the Office of Business Services/Accounts Payable Division and is updated monthly. It is not necessary to obtain a Substitute for Form W-9 for a company on this list, unless there has been a change in the Business Type, Name, TIN, or address.**

**All bookkeepers have automatic access to the W-9 Master List via the active directory (hence, access will continue until the position is vacated). Non-bookkeepers may request access via e-mail to the Director of Business Services. The request must provide justification for the need to access the W-9 Master List. Upon approval, access will be given.**

**13.7 1099 REPORT**

**Each January the Office of Business Services downloads from the schools’ Manatee files information on each vendor who has been designated to receive a 1099. This information is exported from the vendor files at each school. Therefore, it is essential that each vendor has a vendor file and is completed according to the information on the W-9 or from the W-9 Master List. In addition, each school must provide a report on 1Time vendors for each semester of the previous calendar year, and indicate to whom the payments were made and for what purpose. *No* business or individual, except a parent who is receiving a refund or reimbursement, should be entered as a 1Time vendor. The 1Time vendor option does not include a field for a 1099 designation.**

***See Appendix A, Section A.19 – 1099 Process for further information.***

**The following rules apply for determining 1099 status:**

1. **Corporations are “N” (except medical, legal, and accounting services)**
2. **Corporations rendering medical, legal, and accounting services are “Y”**
3. **All Non-profits are “N”**
4. **All Governments are “N”**
5. **Partnerships, Sole Proprietorships, LLCs, Individuals (District\* or Non-District)**
   1. **Goods Only are “N”**
   2. **Goods and Services are “Y”**
   3. **Services Only are “Y”**
   4. **Refunds are “N”**
   5. **Reimbursements are “N”**
   6. **LLC’s that are corporations are “N”**

***\*See Section 10.29 – Disbursements/Expenditures (Schools and Central Offices – Employee and Retiree Payments) for further information.***

13.8 RECEIVING PROCESS

It is the school or central office’s responsibility to track the delivery of the items (including contacting the vendor on items damaged, missing, backordered, not ordered, and similar situations) and complete a receipt in BuySpeed regardless of the means of payment (exceptions to this procedure are items shipped to Supply or the Tech Annex and, in these cases, the receiving department is responsible for the receipt). This means that all purchase orders in BuySpeed must be received even if the purchase order was a School Will Pay (SWP) or was paid with a P-Card.

*Note: If a department is ordering goods for a school, it is the responsibility of the ordering department to notify the school of the pending delivery as well as provide them with an electronic copy of the purchase order for them to verify that the goods have been received. Once the school verifies to the ordering department that the goods have been received in satisfactory condition, it is then the ordering department’s responsibility to key the receipt in BuySpeed.*

*See Section 12.12 – Purchasing (Vendor Returns) for further information.*

**A price increase of $100 or more on a purchase order will be communicated to the school or central office via e-mail (the e-mail will also be attached to the PO).**

If a partial delivery occurs and the remaining shipment will be delayed, the school or central office may request a partial payment (except SWPs) by completing a partial in BuySpeed (as soon as possible to comply with Section 2.2-4352 of the Code of Virginia, as amended), as follows:

1. Appropriate approval path including an authorized employee, as approved by the administrator (e.g., principal, director), certifying delivery of the items in satisfactory condition.
2. The date of delivery of the items ordered (or satisfactory acceptance).

**Note: The date of receiving must be the date the goods/services were delivered/rendered, for audit purposes.**

*See Section 10.26 – Disbursements/Expenditures (Schools and Central Offices – Prompt Payment Requirements).*

However, if a partial delivery occurs and the remaining shipment will be delayed beyond June 30, the school or central office must request a partial payment (except SWPs) by receiving a partial via BuySpeed (as soon as possible to comply with Section 2.2-4352 of the Code of Virginia, as amended), with the above information (A – B) on the copy.

*See Section 10.26 – Disbursements/Expenditures (Schools and Central Offices – Prompt Payment Requirements) for further information.*

If a full or remaining shipment occurs, the school must receive via BuySpeed (as soon as possible to comply with Section 2.2-4352 of the Code of Virginia, as amended) for payment (except SWPs), as follows:

1. Appropriate approval path including an authorized employee, as approved by the administrator (e.g., principal, director), certifying delivery of the items in satisfactory condition.
2. The date of delivery of the items ordered (or satisfactory acceptance).

**Note: The date of receiving must be the date the goods/services were delivered/rendered, for audit purposes.**

The above process is crucial in order to comply with Section 2.2-4352 of the Code of Virginia, as amended.

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

*See Section 10.26 – Disbursements/Expenditures (Schools and Central Offices – Prompt Payment Requirements) for further information.*

***In addition, see School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.***

13.9 P-CARD PROCESS AND DOCUMENTATION

1. **Process Requirements** 
   1. **P-Cards cannot be used for Grants (Fund 116); Special Education Draw Account; Controlled Assets or Capital Items (Object Codes 606150, 606151, 607xxx) unless approved by the Office of Business Services**
   2. **P-Cards cannot be used for services to be rendered in the following fiscal year**
   3. **All Transactions need to be signed off into Works and scanned into LaserFiche within 5 business days after the closing date each month**
   4. **Use the P-Card Template when scanning into LaserFiche, and indicate whether there are Travel/Professional Improvement expenses including conference registrations on the template, and, if so, fill in the proper information**
   5. **Scan all documents as a .TIF File**
   6. **After signing off in Works, if a change in the account code is needed, contact OBS/Accounts Payable**

1. **Documentation Requirements**

1. **Travel guidelines are the same as out-of-town travel and should include a Professional Leave Form and a Travel Expense Voucher/P-Card Expense Summary Sheet**
2. ***See Section 13.11 L.8. below for meal reimbursements***
3. **Original receipts are needed for all transactions**
4. **Online orders should include the following documentation** 
   1. **Receipt with the total amount of the transaction**
   2. **Confirmation that payment was paid by the p-card**
   3. **Itemized list, including prices, of all items purchased**
   4. **Packing Slip (remember: the packing slip is not a replacement for a receipt and cannot be the only supporting documentation)**

***See the Office of Purchasing website for the most recent copy of the Procurement Card Policy and Procedure Manual.***

**13.10 FREIGHT/SHIPPING TERMS**

**Freight/Shipping Terms are normally denoted by an FOB designation. FOB stands for Free on Board or loaded on board with the means of transportation at the factory free of loading charges. It is also normally a designation as to when ownership takes place for the shipped goods (i.e., title passes) and which entity pays for the shipping charges.**

**For example:**

**FOB Origin, Factory, Shipping Point – The school owns the goods as soon as they are shipped from the vendor. The school pays the shipping charges.**

**FOB Destination – the vendor owns the goods until delivered to the school. The vendor pays the freight.**

**13.11 EMPLOYEE TRAVEL REIMBURSEMENT REQUESTS AND ADVANCES**

**Employee travel reimbursement requests must be submitted to and will be processed as soon as possible by the Office of Business Services/Accounts Payable Division and forwarded to the Office of Business Services/Payroll Division to be included in the employee’s paycheck.**

**Travel relating to athletic/tournament, club, and field trip events may be processed at the school-level; however, the below required documentation must be followed.**

**These requests must be completed properly and have all of the required documentation attached, as follows:**

1. **The mileage rate for employee reimbursement is the prevailing IRS Business Standard Mileage Rate per mile communicated by the Office of Business Services and will be paid for the use of a personal car in lieu of a School Board motor pool car when the latter is not available on both in-city and out-of-city travel (or the use of a private automobile better serves the purpose and is authorized). However, reimbursement for out-of-city travel will be based on the lesser of the current mileage rate times the number of business trip miles or coach airfare, if a School Board motor pool car was not available.**
2. **All local travel reimbursements must be submitted on a quarterly basis, as follows (if the due date falls on a non-workday, the due date will be the next workday):**

|  |  |  |
| --- | --- | --- |
| Quarter | Travel Dates | Due Date |
| **First** | **July 1 – September 30** | **on or before October 5** |
| **Second** | **October 1 – December 31** | **on or before January 5** |
| **Third** | **January 1 – March 31** | **on or before April 5** |
| **Fourth** | **April 1 – June 30** | **on or before July 5** |
|  | | |
| **teachers only – Fourth Quarter – on or before June 15** | | |

1. **The traveler's WISE employee ID number, authorized signatures, travel account number, and the function and purpose must be shown on the voucher.**
2. **Keep a copy of all documents submitted for reimbursement.**
3. **An employee completing a home visit must give the student's address. Do not include the student’s name.**
4. **Abbreviations of school names or other locations traveled from/to that are not obvious must be footnoted. Any location not on the mileage chart must be listed with an address.**
5. **An employee taking a student home (not recommended) must give the student's address and reason/purpose.**
6. **Travelers must utilize the mileage charts provided by the Office of Business Services for travel between school division locations.**
7. **All travel (e.g., local) must be listed from/to (e.g., from Cox High School to Central Office) and clearly indicate whether it is a one-way or round trip.**
8. **Mileage may only be claimed over and above the mileage from/to the employee’s normal work locations. For example: Home School: Salem High School – Mileage from home to Salem High School cannot be claimed, however, mileage from Salem High School to another school destination is permitted. The following provides various (not all-inclusive) scenarios:**
9. **On a trip from the home school to another school destination and then to home, mileage from home to the home school must be deducted from the total trip mileage.**
10. **On a trip from the home to another school destination and then to the home school, mileage from home to the home school must be deducted from the total trip mileage.**
11. **On a trip from the home to another school destination and then to home, mileage from the home to the home school and then to home must be deducted from the total trip mileage.**
12. **On a trip from the home to another destination (e.g., workshop, conference) then to home, after the school year ends and before the school year begins (e.g., for a 10-month employee), mileage between the home and home school is *not* deducted from the total trip mileage.**
13. **Travel Advances**
    1. **The Travel Advance application must be fully completed (travel dates must include non-work days), approved with the appropriate authorized signature, and submitted to the Office of Business Services/Accounts Payable Division 30 days prior to the departure date of the travel event (for lodging and meals only – $200 minimum). Note: allow for additional days for the approval process**
    2. **An approved Professional Leave form must be attached**
    3. **If approved, the travel advance will be included in the paycheck preceding the departure date of the travel event**
    4. **Travel advance for meals is limited to the U.S. General Services Administration (GSA) daily meals and incidentals expense (M&IE) per diem rate (*See L.8. below*)**
    5. **A Travel Expense Reimbursement Voucher (including the Professional Leave form, Advance Travel Application form, and all of the required receipts) must be completed within 5 days after the return date of the travel event. Failure to comply with this requirement could cause unnecessary delays and denial of future travel advances.**
14. **The out-of-town Travel Expense Reimbursement Voucher and/or P-Card Travel Expense Summary Sheet is due within 5 days after the employee’s return to work and must have the following attached:**
15. **Legible copy of the approved professional leave form (and, if applicable, a copy of the Travel Advance Application form) that includes all of the days of the trip that the employee is conducting VBCPS business including weekends and holidays**
16. **Original hotel/motel receipt for room charges (itemized per day) with payment amount indicated and a zero (.00) balance; however, when hotel/motel is booked online and the hotel/motel will not provide a zero (.00) balance receipt, an internet receipt/proof of payment must be provided**
    1. **There may be specific allowable dollar limits, if the travel is being funded by an intergovernmental or private grant. Contact the applicable grant administrator to determine the grant allowable dollar limits before reservations are made and/or travel commences**
    2. ***See Section 10.33 – Employee Lodging for further information***
17. **Original receipt for conference/seminar registration fee clearly disclosing paying party and method of payment (however, the school/central office should submit a requisition to the Office of Business Services for payment or use a p-card, rather than the employee paying) and/or proof of payment (e.g. front and back of cancelled check, credit card documentation). If the registration receipt (or other means) is not acceptable for audit purposes, proof of payment from the employee will be required**
18. **Original receipts for gas purchases, only if a School Board vehicle is used (attach the approved School Board vehicle request form for the School Board vehicle used). The account code is 115.58200.606008 for this purpose only**
19. **Original receipts for parking and tolls (if it’s an “honor system” location, disclose the specific location (e.g., corner of 5th and Main Street, Exit 4A, Richmond, VA). Valet parking is not reimbursable if self-parking is available**
20. **Original receipt for traveling by Taxi and similar transportation means will be reimbursed if travel by such means is necessary (all such expenses must be justified and explained on the Travel Expense Reimbursement Voucher)**
21. **Original receipt/documentation for airline ticket(s) (however, the school/central office should submit a Payment Request to the Office of Business Services for payment or use a p-card, rather than the employee paying)**
22. **A copy of the daily meals and incidentals expense (M&IE) per diem rate total for the conference/seminar destination (i.e., overnight lodging location) published by the U.S. General Services Administration (GSA) from the below website.**

[**http://www.gsa.gov/portal/category/21287**](http://www.gsa.gov/portal/category/21287)

* **Enter City**
* **Select State**
* **Click “Find Per Diem Rates”**
* **Click Print**
  + 1. **An employee will be reimbursed for the daily meals and incidentals per diem rate total (includes related meal taxes and gratuity, and $5.00 for incidentals) for each day of the conference/seminar attendance**
    2. **For trips involving multiple travel destinations, base the daily M&IE per diem rate on the each day’s overnight lodging location**
    3. **The first and last calendar day of travel is calculated at 75 percent of the daily meals and incidentals per diem rate total**
    4. **The daily $5.00 incidentals per diem rate included in the above total covers fees/tips given to porters, baggage carriers, bellhops, hotel maids, taxi drivers, and others**
    5. **There may be specific allowable dollar limits, if the travel is being funded by an intergovernmental or private grant. Contact the applicable grant administrator to determine the grant allowable dollar limits before reservations are made and/or travel commences**
    6. ***See Section 10.32 – Employee Meals for further information***

1. **An employee may purchase airline tickets and be reimbursed before the event with the appropriate original receipt/documentation (e.g., front and back of cancelled check, credit card bill). However, the school/central office should submit a Payment Request to the Office of Business Services for payment or use a p-card, rather than the employee paying.**
2. **All employee travel reimbursement requests must be submitted in a ready to scan format. Tape all receipts to an 8 ½ by 11 sheet of white paper. Do not tape or highlight over the print area of the receipts (as this causes the ink to disappear). Remove all staples, except the one holding the entire reimbursement request together.**
3. **There may be specific allowable dollar limits, if the travel is being funded by an intergovernmental or private grant. Contact the applicable grant administrator to determine the grant allowable dollar limits before reservations are made and/or travel commences.**
4. **All p-card travel expenses must have a P-Card Travel Expense Summary Sheet completed to support the travel expenses (see L. above).**

***The policies, regulation, and forms (Appendix B – Business Forms/Documents) for travel reimbursements are on the Intranet, as follows:***

***Publications***

***Click on: Policies and Regulations Manual***

***Click on: Section 4 - Personnel (at bottom of page)***

***Click on: Travel Expenditures/Reimbursement 4-38.1***

***Forms***

***Click on: Business Services,***

*Click on: Travel Advance Application, Travel Reimbursement Voucher – Local, and/or Travel Reimbursement Voucher – Out of Town or P-Card Travel Expense Summary Sheet*

*See the following for further information:*

*Section 10.5 – Disbursements/Expenditures (Schools – Prepayments for Staff Development)*

*Section 26.28 – Business Organizational Practices (Schools and Central Offices – Employee Out-of-Town Travel Reimbursement Requests)*

*See the following School Board Policies, Regulation, and Bylaw for further information:*

*School Board Policy 2-56 – Conventions, Meetings and Institutes*

*School Board Policy 3-53 – Advances on Expenses*

*School Board Policy 4-38 – Travel Expenditures/Reimbursement*

*School Board Policy 4-85 – Classified Personnel: Meetings, Conferences and Conventions*

*School Board Regulation 4-38.1 – Travel Expenditures Reimbursement*

*School Board Regulation 4-74.3 – Professional Leave*

*School Board Bylaw 1-14 – Compensation and Expenses*

**13.12 EMPLOYEE REIMBURSEMENT – NON-TRAVEL**

**Employee reimbursements for non-travel requests must be submitted to and will be processed as soon as possible by the Office of Business Services/Accounts Payable Division and forwarded to the OBS/Payroll Division to be included in the employee’s paycheck.**

**The WISE employee ID number, authorized signatures, account number, and the purpose must be disclosed on the voucher. Original receipts must be attached. A copy of all of the documents submitted for reimbursement should be kept by the employee.**

**The form is available on the Intranet under Forms/Business Services/Employee Reimbursement – Non-Travel.**

**13.13 FISCAL YEAR-END CLOSE-OUT – CUTOFF DATE**

**Payment Requests, PO Receipting/Receiving, and similar payment authorization forms/processes (with applicable supporting documentation attached) from the Schools/Central Offices for goods/services delivered/rendered *on or before June 30* must be submitted via BuySpeed and received by the Office of Business Services/Accounts Payable *no* later than July 22** **(if the due date falls on a non-workday, then the due date will be the next workday).**

**The July 22 deadline is *only applicable* for goods/services delivered/rendered on or before June 30; hence, vendors must be contacted for invoices ASAP to process Payment Requests via BuySpeed by July 22.**

**The date recorded via the PO Receipting/Receiving process must be the date the goods/services were delivered/rendered, for audit purposes.**

**Employee Reimbursements (with applicable supporting documentation attached) from Schools/Central Offices for goods/services delivered/rendered *on or before June 30* (e.g., conference registration, hotel room, meals, books, supplies, tuition) must be submitted (whether by paper process or LaserFiche) to the Office of Business Services/Accounts Payable *no* later than July 11 (if the due date falls on a non-workday, then the due date will be the next workday).**

**Any Bank of America (BOA)/VISA procurement card use for goods/services with a BOA/VISA transaction date of June 30 or before and a BOA/VISA posting date of July 1 or after will be charged to last fiscal year’s financial records, if the goods/services were delivered/rendered on or before June 30.**

**13.14 PAYMENT REQUESTS – CENTRAL OFFICES**

A Payment Request via BuySpeed is submitted to the Office of Business Services/Accounts Payable division for the purpose of paying a vendor for goods and/or services ordered by and delivered to the central office in satisfactory condition and/or an acceptable performance level. The central office is responsible for adherence to their pre-approval process. The following information is required to process the Payment Request:

1. **Proper account code that coincides with the item(s) being purchased**
2. **Appropriate approval path via BuySpeed (must include the designated budget unit code Signature Authority as published in the School Board Operating Budget document and the below Department of Budget and Finance Intranet website (e.g., director, cabinet member))**

[**https://www.vbcps.com/depts/Budget/Budget/Documents/budget%20authority.pdf**](https://www.vbcps.com/depts/Budget/Budget/Documents/budget%20authority.pdf)

1. **Any changes in the account code, total, and other issues must be returned for correction**
2. **Multiple codes may be assigned to a Payment Request, however, it must be clear which lines go with which code, in case there is a price change**
3. **The Payment Request number is automatically assigned in BuySpeed. The fiscal year must match the same fiscal year that the goods and/or services were received/rendered**
4. **Original invoice (no reprint or statement). Do not alter the original invoice. Do not highlight the total (as this causes the ink to disappear)**

***However, for exceptions to the original invoice requirement, see Section 10.27 – Disbursements (Original Vendor Receipt/Invoice Exceptions) for further information***

**The original Document must be scanned and attached**

1. **Supporting documentation includes original invoices (see (F) above), pre-approved documents, purchase orders, packing slips, receiving copies, credit memos, and other pertinent information to confirm that the goods/services have been satisfactorily delivered/rendered (or fully/partially returned) and the payment amount is correct. A calculator tape, by itself, is not acceptable documentation, unless it is the only documentation available from the vendor (e.g., book warehouse sale) and (H) below is satisfied (e.g., (H) (4)).**

**Supporting documentation must be scanned and attached.**

1. **An itemized and detailed list of the goods purchased (may be part of the documentation presented in (F) above). See the following examples:**
2. **14 computers with monitors, keyboards, and other items with the brand name, model and serial numbers, and applicable price each**
3. **2 Copiers with accessories (e.g., stapler/sorter) with the brand name, model and serial numbers, and applicable price each**
4. **37 packs of folders – 10 folders per pack @ $x.xx/pack**
5. **49 books by title and price each**
6. **If a contract is involved, the original contract and fiscal note must be included**

**Documents must be scanned and attached**

1. **Use only one vendor per requisition**
2. **Registrations must include completed registration forms and signed professional leave forms**
3. **Memberships, subscription renewals, and similar items must include a completed applicable renewal/order form**

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

*See School Board Policy 3-36 – Receiving/Paying for Goods and Services for further information.*

**14.1 BANK ACCOUNT OVERVIEW – SCHOOLS**

**The principal and bookkeeper must establish a bank account in the name of the School Board of the City of Virginia Beach and the school name using the School Board’s Federal Identification Number. This shall be the account for all school activities and all school activity funds. The School Board’s Federal Identification Number must not be provided to Booster Clubs, Band Parents Associations, PTAs, and other similar external parent organizations for their use.**

***See Section 9.22 – Receipts/Revenues (Schools – External Parent Organizations-Receipts)***

**The account should be an interest-bearing checking account requiring two signatures: the principal (unless it is a reimbursement to the principal) and, preferably, another school administrator (e.g., assistant principal). The bank signature card must have a minimum of three signatures on it (e.g., principal, assistant principal, bookkeeper). The additionalsignature must be used for emergency situations and/or reimbursements to the principal.**

**The Federal Depository Insurance Corporation (FDIC) insures deposits up to $250,000. Bank balances in excess of $250,000 are protected under the Virginia Public Deposits Act. All bank accounts (e.g., checking, savings, certificates of deposit) must be accounted for separately in the Manatee accounting system.**

**The principal must negotiate with the bank to waive any bank service charges (e.g., number of deposits, number of checks written). All bank charges, if any, for deposit tickets, excess activity charge, NSF fee, stop payment charge, and similar activities are posted as a disbursement to the General Account. Furthermore, the principal must request that the bank provide to the school on a monthly basis, along with the bank statement, all of the cancelled checks (or at least copies of the front part of the checks).**

Cafeteria and athletic admissions receipts (except Middle School athletics) must be deposited by the Cafeteria Manager and Student Activities Coordinator, respectively, to the appropriate School Board accounts, using specific procedures prescribed by the Food Services Office and the Office of Student Leadership, respectively.

For additional directives relative to cafeteria funds, contact the Food Services Office and/or website.

*For additional directives relative to athletic events, see the Handbook for Student Activities Coordinators and Section 30 – Athletic Ticket Sales Control*.

*In addition, see School Board Policy 3-20 – Fines and Fees/Generally for further information.*

14.2 BANK DEPOSITS

**Funds must be deposited on the day received. When conditions make a daily deposit impossible or impractical, funds are to be safeguarded by the principal or bookkeeper until a deposit can prudently be made. Cash must not be left in the school building overnight unless secured in a safe.**

***See the following for further information:***

***Section 9.1 – Receipts/Revenues (Schools – School Activity Account Receipts (e.g., L.))***

***Section 9.4 – Receipts/Revenues (Schools – Daily Deposits Exception)***

**To ensure the safety of the bookkeeper, care must be taken to vary the time of day when making the bank deposit to safeguard against establishing patterns. It is recommended that the bookkeeper be accompanied to the bank by a second person when large amounts of cash are being deposited.**

The bookkeeper verifies the amount to be deposited. The following totals must agree:

1. **Actual count of money on hand**
2. **The total of receipts issued since the previous deposit**
3. **The amount shown on the Cash Receipts Journal**
4. **Adjustment vouchers for School Board reimbursements or refunds**

**If these four items (A, B, C, and D) do not agree, a correcting adjustment must be made to the appropriate school activity account and the cash account with an explanation. The principal must be notified, before making any adjustments.**

***See Section 9.6 – Receipts/Revenues (Schools – Receipt and Transmittal of Collections) for further information.***

**Prepare the bank deposit slip in duplicate. To facilitate tracking multiple bank bag drops, prepare the bank deposit slip in triplicate (e.g., for the Student Activity Coordinator) and retain one copy as a control copy in the school bank deposit book.**

**Submit money and both copies of the deposit slip to the bank. The bank must retain the original and validate, and return the duplicate for the bookkeeper's file.**

**The bookkeeper must post all money received to the appropriate activity accounts daily. Cashing personal or reimbursement checks is prohibited.**

**14.3 BANK STATEMENT**

The principal must open the bank statement, and review it for any unusual items or transactions before giving it to the bookkeeper. The bank statement cycle must begin on the first day of the month and end on the last day of the month. The principal must initial the bank statement when the review is complete. The bank statement must be reconciled with the general ledger cash account (i.e., checking (account number $ 10)) after the monthly closing, which usually occurs on the first day of the following month. However, there may be situations that warrant closing the month on the last day of the month at the close of the business day.

**The bank statement balance must equal the checking account balance, less outstanding checks, plus deposits in transit, and any adjustments. The bank reconciliation will include proof of cash, transfers and adjustments (bank dated during statement period), deposits in transit, and a list of outstanding checks. Assistance from the Office of Business Services/School Business Division may be sought for any problem in reconciling the statement and must be reported to the principal. A copy of the Bank Reconciliation and the Bank Statement must be scanned monthly into LaserFiche with the Financial Reports by the 22nd of the following month.**

***See Appendix F – School Business Calendar for further information.***

If the bank reconciliation is not balanced, verify the following:

* **All service charges, interest, and NSF checks have been entered as adjustments (with a bank date as of the end of the month of the bank statement) and posted.**
* **The beginning balance on the first report (i.e., the Bank Reconciliation-Proof of Cash report) agrees to the ending balance of the prior period's bank reconciliation.**
* **Review the Outstanding Checklist and confirm that all cleared checks have been cancelled.**
* **Total cancelled checks on the Cleared Checklist must agree with total debits (charges) on the bank statement less service charges and NSF checks (not written-off). The Cleared Check report will disclose any checks inadvertently debited for the wrong amount resulting in a bank error.**
* **All of the checks have cleared on the bank statement in the same amount as originally written and posted.**
* **Total receipts posted on the Deposit Register must agree with the total credits (deposits) on the bank statement less interest earned plus NSF checks (due to posting as a negative receipt adjustment) in the Manatee system. The Deposit Register will disclose any deposits inadvertently credited to the wrong account resulting in a bank error.**
* ***See Appendix A – Manatee Accounting Software (Bank Reconciliation is Out of Balance) for further information.***
* **After the above verification process has been completed and the bank statement is not reconciled, call the Office of Business Services/School Business Division for assistance.**

**Investments, Other Bank Accounts, and Certificates of Deposit must also be reconciled to the cash control account ($20, $30 - $59).**

14.4 CHECKS – VOID AND SKIPPED

**If any kind of error is made in preparing a check (banks will not honor an altered check), a new one must be prepared. A check must be voided as soon as it is determined that an error has been made. The following is the void or skipped checks procedure:**

* **Write the word "VOID" or “SKIPPED”, whichever is applicable, in large letters across the face of the check, and remove and destroy the signature line.**
* **A voided check must be retained in a separate file and the check number recorded in the accounting system. A monthly comparison to the voided checklist must be performed.**
* **A check not used must be retained in a separate file and will be a skipped check in the accounting system. A monthly comparison to the skipped checklist must be performed.**

**14.5 CHECKS – LOST/OUT-OF-DATE AND REPLACEMENT**

**The following steps must be taken for lost/out-of-date check replacement:**

* **The bank must be authorized to stop payment on a lost check that is to be replaced and any cost related to the stop payment (charged to the General Account) must be borne by the payee (unless payee claims that he/she did not receive the check). However, the stop payment process is at the discretion of the principal, depending on the amount of the check, stop payment fee, and other pertinent information.**
* **If a replacement check is needed and the appropriate Check Reissue Document (referenced in Appendix B – Business Forms/Documents) has been completed and received, the lost check is voided and a new check is written with the current date and entered similar to other disbursements (less the stop payment fee, if applicable). If a stop payment fee is assessed, an adjustment charging the activity account where the original disbursement was posted and crediting (negative disbursement) the General Account must be made.**
* **If the payee presents the original out-of-date check for a replacement check, the out-of-date check is voided and a new check is written with the current date and entered similar to other disbursements.**

14.6 UNCLAIMED PROPERTY

Unclaimed properties are typically stale dated checks (over six months old; however, for state reporting and payment purposes, dated by the previous June 30th) that have not been cashed by or reissued to the vendor/payee in a year. These stale dated checks must be voided (which, in effect, credits (increases) the original school activity accounts charged). These outstanding checks of the prior fiscal year are recorded in an Excel report e-mailed to the Office of Business Services/School Business Division. The school check is made payable to the Virginia Beach City Public Schools (charging the applicable school activity accounts) for the total amount of these checks and is sent to the Office of Business Services/School Business Division on or before March 4 of each fiscal year. This report and payment is subsequently combined with the City’s unclaimed property and remitted to the Commonwealth of Virginia, in accordance with the Code of Virginia, as amended.

If the vendor requests a replacement check and completes the appropriate Check Reissue form after the Unclaimed Property report has been submitted to the City but before the City has sent it to the State, then the following is required:

1. School reissues the check to the vendor
2. School makes a copy of the purchase order, check stub, and Check Reissue form
3. School sends the documents in B above to the Office of Business Services/School Business Division
4. Business Services forwards the documents received in C above to the City Treasurer’s Office
5. City Treasurer’s Office issues a reimbursement check and sends to the school

It is important that the bookkeeper monitor outstanding checks that are more than 180 days old throughout the year, and contact the payees of these checks to determine if it is necessary to reissue a check (especially outstanding checks made payable to School Board employees and the Virginia Beach City Public Schools (VBCPS)). Follow the procedure for Lost/Out-of-date Check Replacement above.

If the vendor/payee contacts the school and desires to donate the amount of the outstanding check to the school (rather than receive a new check), the vendor/payee must state such in writing, before the above unclaimed property process is completed on this outstanding check. When the documentation is received, the outstanding check is voided (which, in effect, credits (increases) the original school activity account charged) and an adjustment is made charging (decreasing) the original school activity account and crediting (increasing) a donation account.

14.7 CHECKS – NSF

**When a check issued to the school is not honored (i.e., dishonored, Non-Sufficient Funds (NSF)) by the bank, the following steps must be taken:**

* **Post the NSF check as an adjustmentto the 0892 NSF account and to the cash account as a negative receipt. The school must attempt to collect on the check with due diligence.**
* **The school or central office must not accept additional checks from the delinquent party (e.g., parent, student, vendor).**
* **If the NSF check was for tuition (e.g., Driver’s Education Behind-The-Wheel. Summer School, Dual Enrollment, Open Campus High School), the student must be dropped from the class for non-payment.**

* **The collection of the NSF check must be posted as a receipt in the 0892 account.**
* **In the event a collection is not made on the NSF check, an adjustment is necessary. The amount of the NSF check would be entered as a receipt to the 0892 account and a negative receipt to the original account. The 0892 account must have a zero balance at June 30.**
* **Based on consultation with the City Attorney’s Office, the offsetting of a refund due to the delinquent party against the NSF check amount by the delinquent party is not permitted (e.g., field trip refund due offsetting the NSF check amount).**

*See Appendix E (Synergy System) for further information.*

14.8 BANK ACCOUNT – ADDITIONAL INTEREST-BEARING ACCOUNT

If the school has an additional interest-bearing bank account for a particular school activity account (e.g., if required for a scholarship account or private grant), the interest earnings must be posted monthly to an extended account within the Bank Interest account. A transfer is made from this extended account to the appropriate school activity account for the monthly interest earnings. However, an additional interest-bearing bank account should be avoided, if possible, as it requires daily monitoring of the specific school activity account’s disbursements (as the total amount of the disbursements must be transferred from the separate interest-bearing bank account to the regular school bank account when the disbursements occur).

This additional interest-bearing bank account must be separately accounted for in Manatee.

14.9 BANK ACCOUNT – CLOSING AN ACCOUNT

When closing a bank account (e.g., checking account), run a list of outstanding checks and leave a remaining balance in the current checking account to cover the total amount of the outstanding checks, which include checks that will be written on the current checking account until checks have been received for the new checking account. Use the remaining balance to open the new checking account. Record the remaining check numbers on school letterhead paper and shred the checks. Secure a witness before destroying the checks (both parties witnessing the shredding of the checks must sign a document (e.g., on school letterhead paper) listing the remaining check numbers).

*See Appendix A.16 (Opening/Closing Checking, Savings, or CD Accounts) for further information to process in Manatee.*

14.10 BANK ACCOUNT OVERDRAFT – OUTSTANDING ENCUMBRANCES EXCEED CASH BALANCE

**Verify that the total of all outstanding encumbrances does not exceed the school’s cash balance. If so, immediate action is necessary to avoid a bank account overdraft situation. This action must include, at a minimum, the following:**

1. **Reviewing the various school activity accounts to determine if a reimbursement request(s) needs to be prepared and submitted to and/or is forthcoming from the central office**
2. **Determine the purpose of and when forthcoming fundraising projects will commence and whether additional fundraising projects are necessary**
3. **Determine if a purchase order(s) relating to an upcoming field trip (e.g., bus company, museum, restaurant) will be paid only after field trip fees and/or other funding sources have been received**
4. **Canceling certain school purchase orders that have not been filled by the vendor without incurring substantial penalties**

14.11 CITY TREASURER’S FUNCTION – BANK ACCOUNT

In accordance with Section 22.1-116 of the Code of Virginia, as amended, the City Treasurer shall be charged with the responsibility for the receipt, custody, and disbursement (subject to Section 22.1-122 of the Code of Virginia, as amended and Section 10 – Disbursements/Expenditures (Central Offices – Approval and Payment of Claims)) of the funds of the School Board and shall keep such funds in an account or accounts separate and distinct from all other funds.

*See Section 10.42 – Disbursements/Expenditures (Central Offices – Approval and Payment of Claims) for further information.*

*In addition, see the following School Board Policies for further information:*

*School Board Policy 3-20 – Fines and Fees/Generally*

*School Board Policy 3-14 (Legal Reference) – Income/Generally*

15.1 FUNDRAISING REQUIREMENTS – SCHOOLS

The following must be adhered to for fundraising activities:

1. **All fundraising projects/activities (e.g., Book Fairs, candy sales, charitable donations) must be approved by the principal and designee (e.g., Student Activities Coordinator), if applicable, before scheduling the activity.**
2. **A Fundraiser Anticipated Revenue form must be submitted by the Sponsor at the beginning of each fundraiser and approved by the principal. This form must be given to the bookkeeper for the end-of-year audit.**
3. **A Fundraiser Completion form must be completed at the end of each fundraiser and signed by the principal or designee, if applicable. This form must be given to the bookkeeper for the end-of-year audit.**
4. **The principal must be notified by the bookkeeper, if the appropriate fundraiser form(s) has not been completed and/or submitted.**
5. **The fundraising activity must clearly disclose and publicize to the participants (e.g., students, parents, general public) the purpose of the fundraiser.**
6. **A school purchase order must be submitted and approved, before items can be purchased for a fundraiser.**
7. **The financial records of each club and organization are a part of the school records for accounting and audit purposes. All records are to be given to the bookkeeper at the end of the school year.**
8. **Each sponsor must maintain financial records consisting of Receipt Books and other documents necessary to give a full accounting of all receipts and disbursements.**
9. **There must be documentation for distributing items (e.g., candy packages) and receipting the students for each fundraiser. Appendix B provides Sponsor and Student Fundraiser Inventory Control forms. The fundraiser or record keeping forms provided by the vendor may be used in lieu of the aforementioned forms, if the forms provide adequate inventory information and control. All records must be kept in the original form. Do not make copies.**
10. **The Fundraiser Anticipated Revenue form must be compared with the bookkeeper's deposit/receipt records on a monthly basis by the principal or designee.**
11. **The amount of candy and similar items checked out by each student at one time must be limited. All items or money must be collected before more items can be issued.**
12. **Undistributed items for sale must be locked up to avoid possible theft.**
13. **The teacher/sponsor is responsible for the money and items for sale, and must not leave the money and/or items unattended at any time.**
14. **The teacher/sponsor is responsible for the security of all of the items for sale and responsible for the money until it is deposited with and verified by the bookkeeper.**
15. **The teacher/sponsor is responsible for the accuracy of all financial records before the actual deposit with the bookkeeper.**
16. **Receipts must be turned in on a daily basis by the teacher/sponsor.**
17. **Student Obligation forms must be completed at the end of each fundraiser for students who owe items or cash pertaining to that fundraiser.**
18. **Food items may not be sold in the school during school breakfast/lunch periods. Food items include both food and beverages.**

***See Section 9.37 – Receipts/Revenues (Schools and Central Offices – Food/Beverage and Vending Sales) for further information.***

1. **Cash prizesor any other sales incentive awards (including gift certificates, gift cards, movie tickets, savings bonds, and similar cash equivalent purchases) are forbidden to be given to the students for sales volume or participation in the fundraiser.**
2. **Cash prizes or any other sales incentive awards given to the sponsor or other employees become the property of the school and used as directed by the principal for the instructional program.**
3. **At least 90% of the fundraising receipts must be disbursed during the school year collected, unless the principal documents, in writing, the reason(s) for the necessity to carryover these receipts into the subsequent school year.**

***See Section 9.5 – Receipts/Revenues (Schools – Receipts Retention Limit) for further information.***

1. **Fundraising activities of external parent organizations (e.g., PTA, Booster Club, Band Parents Association) must be accounted for by the parent organization.**

***See Section 9.22 – Receipts/Revenues section (Schools – External Parent Organizations-Receipts) for further information.***

***See Section 28 – External Parent Organizations (Schools)***

1. **Fundraising companies must have a City of Virginia Beach Business License and be registered with the Virginia State Corporation Commission, if applicable.**

***See Section 15.6 – Fundraising Companies below for further information***

1. **See the following for Vending and Food/Beverage Sales fundraising**

***Section 9.37 – Receipts/Revenues (Schools – Food/Beverage and Vending Sales)***

***See the following School Board Policies and Regulations (not all-inclusive) for further information:***

***School Board Policy 7-43 – Fund-Raising by Students***

***School Board Regulation 7-43.1 – Fund-Raising by Students***

***School Board Policy 7-44 – Awards to Students***

***School Board Regulation 7-31.1 – PTA Fund-Raising Activities***

***School Board Policy 7-36 – Soliciting from/by School Personnel***

***School Board Regulation 7-36.1 – Soliciting from/by School Personnel***

***School Board Policy 7-42 – Soliciting Funds from Students***

***School Board Regulation 7-42.1 – Soliciting Funds from Students***

***School Board Policy 7-57 – Vehicles and Animals on School Grounds***

**15.2 RAFFLES**

Due to the legislative, administrative, and internal control compliance issues and requirements by the Charitable Gaming Commission of the Commonwealth of Virginia (and related section of the Code of Virginia, as amended, and applicable regulations), the use of raffles for fundraising purposes is not permitted.

**15.3 BINGO GAMES**

**Schools are prohibited from conducting bingo games for fundraising purposes.**

**Bingo games conducted in conjunction with an instructional after-school program/activity (e.g., parents’ night, SOL remediation) are permitted provided there is no charge for participation and any prizes are instructional-related items for students or parents to work with their respective student.**

**In order for the school PTA (or a fundraising company conducting an after-fundraising event with prizes) to conduct Bingo games, the school PTA must follow the related section of the local/state PTA by-laws, consult with their State PTA organization, and contact the Charitable Gaming Commission of the Commonwealth of Virginia (to comply with the Charitable Gaming section of the Code of Virginia, as amended, and applicable regulations).**

**15.4 CHARITABLE DONATIONS**

**Donations by a school to charitable organizations (e.g., Joy Fund, Operation Smile, Hoops for Heart, Salvation Army, Angel Tree, Red Cross, Relay for Life) must be generated by a fundraiser and advertised as such. A Fundraiser Anticipated Revenue form and a Fundraiser Completion form are not required, but recommended as one option for accountability purposes.**

**Donations by a school to a family, on a family’s behalf, on a student’s behalf, and similar donations due to a family and/or student hardship must be generated by a fundraiser and advertised as such.**

**Donations by a school to a family, on a family’s behalf, on a student’s behalf, and similar donations, other than for a family and/or student hardship generated by a fundraiser and advertised as such, are prohibited (e.g., private organization (e.g., boys’ (and girls’) outdoor adventure group); private club/team (e.g., non-school sponsored student club/team, baseball organization); private activity (e.g., marathon, tournament); non-school sponsored regional, state, and/or national competition (e.g., karate/judo, dance, rock band, private student club/team, beauty pageant)).**

**If a club, for example, advertises in a fundraiser a particular non-profit charitable organization and states “and similar organizations and/or activities” (in case the charitable organization or activity ceases, or other issues), then the school is not restricted to that one organization or activity, and the donors have a good perspective of what the funds will be used for in the future.**

**A club cannot vote to donate to a non-profit organization, family, or another school activity account, unless the club dues (or a portion thereof) are earmarked for charitable purposes and known by the student members in advance, or the club bylaws allow such (e.g., vote by the members). However, a club may vote to conduct a fundraiser for such purpose(s), except a donation to the Staff Welfare Account.**

**A club may give a benevolent or memorial donation for a student, provided such anticipated disbursements are approved by the students/student officers, club sponsor, and the principal; and are reflected in the minutes of the club.**

**The receipt and transmittal of fundraising money must follow Section 9 of this Business Manual. If money is collected in a sealed container in a central location, it must be under the supervision of the sponsor. The contents are removed in the presence of the sponsor and another employee. The sponsor will record the receipt of the money in accordance with Section 9 of this Business Manual.**

**When a fundraiser is held for a staff or student hardship, gift certificates or gift cards are recommended in lieu of procuring tangible items.**

***See the following for further information:***

***Section 9.26 – Receipts/Revenues (Schools – Donations (Business))***

***Section 9.27 – Receipts/Revenues (Schools – Donations – Gift Cards (Business))***

***Section 9.28 – Receipts/Revenues (Schools – Donations – Gift Cards (Individual))***

***In addition, see School Board Policy 5-50 – Class Gifts/Exchanging Gifts for further information.***

**15.5 ADVERTISING**

**Principals may permit the posting of announcements, notices, and signs in designated areas of the schools if the advertised activity will contribute to the students’ education or if the proceeds of the activity will benefit the programs of instruction or extracurricular activities. Billboard advertising is permitted at school facilities. Advertisements of alcoholic beverages and tobacco, or a political party, political cause, or the candidacy of an individual for public office are prohibited.**

**School and/or student publications that normally solicit paid advertisements as a means of supplementing their income may accept and publish paid advertising copy that is appropriate for a school publication and that receives the prior approval of the principal or a designee.**

**Advertising in the schools associated with corporate or other private sponsorship of interscholastic activities is governed by School Board Policy 7-70 and Regulation 7-70.1 listed below (see Corporate or Other Private Sponsorship of Interscholastic Activities below).**

***See the following School Board Policies and Regulation (not all-inclusive) for further information:***

***School Board Policy 7-14 – Advertising in the Schools***

***School Board Policy 7-15 – Distribution/Announcement of Outside Communications***

***School Board Policy 7-16 – Expressive Activities***

***School Board Policy 7-70 – Relations with Non-Governmental Organizations: Corporate and Other Private Sponsorship of Interscholastic Activities***

***School Board Regulation 7-70.1 – Relations with Non-Governmental Organizations: Corporate and Other Private Sponsorship of Interscholastic Activities***

**15.6 FUNDRAISING COMPANIES**

**Fundraising companies (e.g., book fairs, athletic event brochures, sports camps) must address the following license and registration requirements, if applicable:**

* + **City of Virginia Beach business license**
  + **Registered in good standing with the State Corporation Commission (SCC)**

**Documentation must be provided in support of the license and/or registration, or why the license and/or registration are not applicable from the City and/or SCC.**

**15.7 CORPORATE AND OTHER PRIVATE SPONSORSHIP OF INTERSCHOLASTIC ACTIVITIES**

**The School Board has approved, as a venue for revenue enhancement to assist in the maintenance of interscholastic activities, the corporate and other private sponsorship of interscholastic activities contracted by individual schools, or the school division as a whole, in accordance with School Board Policy 7-70 and Regulation 7-70.1 and other School Board policies and regulations pertaining to contracts and purchasing/ procurement.**

**"Corporate or other private sponsorship" is defined as a transaction whereby a corporation or other private entity offers goods, services, or funds to an individual school or the school division to support an interscholastic activity in return for recognition of the corporation’s or entity’s name or product. Corporate and other private sponsorships governed by this policy shall specifically include outright gifts to interscholastic teams of wearing apparel, uniforms or other items if a company logo is an intrinsic part of the apparel/gift. Such gifts shall be processed through the Sponsorship Review Committee in accordance with this policy and with the procedures set forth in** [**Division Regulation 7-70.1**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70_1%20Relations%20with%20Non-Governmental%20Organ%20-Corporate%20&%20Other%20Private%20Sponsorship.html)**.**

**"Interscholastic activities" are defined as school-sponsored extracurricular activities that involve student competition between schools at the elementary, middle, or high school level.**

**School Board** [**Policy 7-70**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70%20Relations%20with%20Non-Governmental%20Organ%20-%20Corporate%20&%20Other%20Private%20Sponsorship.html) **and** [**Regulation 7-70.1**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70_1%20Relations%20with%20Non-Governmental%20Organ%20-Corporate%20&%20Other%20Private%20Sponsorship.html) **apply to all formalized school-business partnerships when support from the business is for interscholastic activities.**

**Acceptance of Corporate or Other Private Sponsorship ("Sponsorship") of Interscholastic Activities:**

**1. Acceptance of Sponsorship of interscholastic activities to supplement division-wide funding shall be based on established guidelines as outlined in the School Board Policy 7-70 and** [**Regulation 7-70.1**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70_1%20Relations%20with%20Non-Governmental%20Organ%20-Corporate%20&%20Other%20Private%20Sponsorship.html)**, and shall conform to the Virginia High School League (VHSL) and National Federation Rules.**

**2. A Sponsorship Review Committee shall approve the acceptance of Sponsorships as required in the School Board Policy 7-70 and** [**Regulation 7-70.1**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70_1%20Relations%20with%20Non-Governmental%20Organ%20-Corporate%20&%20Other%20Private%20Sponsorship.html)**. A principal may appeal to the Superintendent a non-approval from the Sponsorship Review Committee.**

**3. Acceptance of any contract for Sponsorship shall adhere to School Board policies and regulations governing contract execution.**

**4. Acceptance of any contract for Sponsorship that includes a requirement that an individual school or the school division sell a sponsor’s goods shall adhere to School Board** [**Policies 3-30**](http://www.vbcps.net/areas/policies/Section%203%20-%20Business%20Operations/Article%20IV%20-%20Sections%203-30%20-%203-39%20-%20Expenditures/3-30%20Purchasing%20and%20Procurement%20of%20Goods%20and%20Services.html) **and** [**3-32**](http://www.vbcps.net/areas/policies/Section%203%20-%20Business%20Operations/Article%20IV%20-%20Sections%203-30%20-%203-39%20-%20Expenditures/3-32%20Emergency,%20Small,%20Sole%20Source%20Purchases.html) **for purchasing/procurement.**

**5. Acceptance of any contract for Sponsorship shall identify the specific sponsorship activities agreed upon, and the specific benefit(s) to the school or school division, including the itemized plans for expenditures of monetary sums.**

**Authority for Acceptance of Corporate or Other Private Sponsorship for Interscholastic Activities:**

**1. On behalf of the School Board, principals may contract for their respective schools those Sponsorships not extended beyond one school year or $5,000 in annual value per Sponsor provided such Sponsorships meet all other guidelines outlined in the School Board Policy 7-70,** [**Regulation 7-70.1**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70_1%20Relations%20with%20Non-Governmental%20Organ%20-Corporate%20&%20Other%20Private%20Sponsorship.html)**,** [**Policies 3-30**](http://www.vbcps.net/areas/policies/Section%203%20-%20Business%20Operations/Article%20IV%20-%20Sections%203-30%20-%203-39%20-%20Expenditures/3-30%20Purchasing%20and%20Procurement%20of%20Goods%20and%20Services.html) **,** [**3-32**](http://www.vbcps.net/areas/policies/Section%203%20-%20Business%20Operations/Article%20IV%20-%20Sections%203-30%20-%203-39%20-%20Expenditures/3-32%20Emergency,%20Small,%20Sole%20Source%20Purchases.html)**, and** [**3-89**](http://www.vbcps.net/areas/policies/Section%203%20-%20Business%20Operations/Article%A0IX%20-%20Sections%203-89%20-%203-95_1%20-%20Other/3-89%20General%20Contract%20Execution%20Policy.html)**.**

**2. The Director of Business Services, upon approval by the Sponsorship Review Committee, may contract divisionwide Sponsorships on behalf of the School Board provided such Sponsorships meet all guidelines outlined in the School Board Policy 7-70 and** [**Regulation 7-70.1**](http://www.vbcps.net/areas/policies/section%207%20-%20community%20relations/article%20vi%20-%20sections%207-58%20-%207-70_1%20-%20relations%20with%20agencies,%20associations%20and%20organizations/7-70_1%20Relations%20with%20Non-Governmental%20Organ%20-Corporate%20&%20Other%20Private%20Sponsorship.html)**.**

**3. Upon approval of the Sponsorship Review Committee, the Director of Business Services may contract on behalf of the School Board, for the benefit of an individual school, Sponsorships exceeding $5,000 and/or for a period exceeding one school year.**

**4. The School Board accepts no responsibility for Virginia High School League (VHSL)) district Sponsorships entered by its employees**

**Benefits Derived from Corporate or Other Private Sponsorship:**

**1. Benefits derived from Sponsorship of an individual school's interscholastic activities will be directed to the individual school.**

**2. Benefits derived from Sponsorship of division-wide interscholastic activities will be directed to interscholastic activities as determined by the Superintendent.**

**Sponsorship Restrictions:**

**1. No contract for a corporate or other private sponsorship shall be accepted if the contract involves or gives the appearance of involving any activity, which could result in the following:**

**a. Promotion of hostility or violence**

**b. An attack on ethnic, racial or religious groups**

**c. Discrimination against any group**

**d. Promotion of the use of drugs, alcohol, tobacco, or firearms**

**e. Promotion of sexual, obscene or pornographic activities**

**f. Promotion of any image that is not in keeping with the established goals and purposes of the Virginia Beach City Public Schools as determined by the school principal or the Superintendent/Superintendent's designee.**

**2. If a school official concludes that a Sponsorship violates one or more of the restrictions set forth in 1. above, the proposed contract shall be forwarded to legal counsel for a determination of whether refusal to accept the contract, if challenged, would be legally defensible.**

**3. If a religious organization applies for a Sponsorship, the proposed contract shall be forwarded to legal counsel for a determination of whether the acceptance of the contract would be in violation of the Establishment Clause of the First Amendment to the United States Constitution, or Article I, Section 16 of the Constitution of Virginia. No contract shall be accepted which counsel determines would violate the Constitution.**

**Marketing venues for Sponsorship activities are limited to the following:**

**1. Fixed Signage - Sign(s) provided by the sponsor not to exceed 4'x 8' mounted in an appropriate activity area in the school building as approved by the school principal, or in appropriate activity areas apart from the school building as approved jointly by the school principal and the Assistant Superintendent for Administrative Support.**

**2. Banner - Banner(s) provided by the sponsor displayed at the scorer’s table, or similar area as appropriate to the activity being sponsored, upon approval of the school principal.**

**3. Publications - In all activities that have a printed program or similar publication, a space reserved for the activity sponsor to place an advertisement or a message as approved by the school principal.**

**4. Announcements - Verbal and written recognition as appropriate and approved by the school principal.**

**Any sponsorship activity other than 1 - 4 above, such as expanded use of school facilities, athletic team uniforms or other apparel, and classroom or athletic materials, must be approved by the Sponsorship Review Committee. Additionally, any sponsorship activity that requires an individual school or the school division to sell a sponsor’s goods must be approved by the Sponsorship Review Committee.**

**To ensure the successful governance of School Board Policy 7-70 for corporate and other private sponsorship ("Sponsorship") of interscholastic activities, the Sponsorship Review Committee ("Committee") will serve as an oversight team.**

**The Sponsorship Review Committee shall include the following individuals:**

* **Assistant Superintendent of High School Education**
* **Assistant Superintendent of Educational Leadership and Assessment**
* **Director of Business Services**
* **Director of Student Leadership**
* **Director of Purchasing**

**The principal of a school making a request for approval of a Sponsorship will sit as a non-voting member of the Committee during any deliberations relating to the principal's request.**

**In the case of a middle or elementary school request for approval of a Sponsorship, the Assistant Superintendent of Middle School Education or Lead Director of Elementary School Education will sit as a member of the Committee.**

**It shall be the responsibility of the Sponsorship Review Committee to:**

* 1. **Review annually the School Board Policy and Regulation pertaining to Sponsorship and make appropriate recommendations to the Superintendent regarding any suggested revisions thereto.**
  2. **Collect and review annually data on Sponsorships of individual schools and division-wide interscholastic activities.**
  3. **Review school logs annually for adherence to contractual and procurement policies, and policy and regulations applicable to Sponsorship of interscholastic activities.**
  4. **Provide annually, on or before August 15th a written report to the School Board/Superintendent on the scope and nature of Sponsorship activities supporting interscholastic activities.**
  5. **Provide direction to principals and the Director of Business Services upon request on matters of Sponsorship of interscholastic activities.**
  6. **Approve or deny requests for Sponsorship based on the terms and conditions outlined in School Board Policy 7-70 and Regulation 7-70.1.**
  7. **Maintain records of Committee action on requests for approval of Sponsorships.**
  8. **Receive, review, and report to the Superintendent on any complaints regarding Sponsorships.**

**The Director of Student Leadership shall assume the responsibility for organizing the Committee, maintaining necessary records, and ensuring that the Committee carries out the responsibilities set forth herein.**

**A Sponsorship contract, which includes any of the following terms and conditions, must be approved by the Committee prior to acceptance:**

* 1. **Sponsorship related to division-wide interscholastic activities**
  2. **Revenue or benefit in kind in excess of $5,000 during a single school year per sponsor**
  3. **Length of contract beyond one school year**
  4. **Payment, reward or incentive of any nature to students, employees, or other individuals**
  5. **Receipt of personal property by any individual**
  6. **Physical change to School Board property**
  7. **Use of marketing venues other than fixed signage, banners, publications, or announcements as described in School Board Policy 7-70**
  8. **A requirement that an individual school or the school division sell a sponsor's goods**

**The principal of each school is responsible for maintaining the following records of Sponsorship of interscholastic activities:**

* 1. **A list prepared annually in April of interscholastic activities for which Sponsorships will be accepted for the next fiscal year. The list will be made available to the public upon request.**
  2. **A log of all Sponsorship contracts in effect during the school year. The log shall include the following information for each Sponsorship:** 
     1. **Name and address of Sponsor**
     2. **Date Sponsorship contract executed and location of contract**
     3. **Authorized signatures, which appear on contract**
     4. **Contract term**
     5. **List of benefits received by the school, including dollar amount**
     6. **List of approved Sponsorship activities**
     7. **Annual monetary benefit to sponsor if sponsorship involves product sales**
  3. **All other records required by School Board Policies and Regulations for contract execution and procurement of goods and services as related to Sponsorship contracts.**

**On or before June 30 of each year, each principal shall provide the Director of School Leadership a copy of school records relating to the Sponsorship of interscholastic activities as outlined in 1 through 3 above; and a copy of all executed Sponsorship contracts.**

***See the following School Board Policy and Regulation for further information:***

***School Board Policy 7-70 – Relations with Non-Governmental Organizations: Corporate and Other Private Sponsorship of Interscholastic Activities***

***School Board Regulation 7-70.1 – Relations with Non-Governmental Organizations: Corporate and Other Private Sponsorship of Interscholastic Activities***

**For further information, contact the Department of School Administration/Office of Student Leadership/Student Activities.**

**15.8 UNITED WAY CAMPAIGN**

**All employee and parent donations to United Way made by personal check must be made payable to “United Way SHR”. Personal checks received from employees and/or parents are not to be deposited into the school’s bank account. These checks must be secured in the school vault until the United Way Campaign Envelope is submitted to the School Administration Building. Donation checks must not to be made payable to the school or VBCPS under any circumstances.**

**United Way cash donations will not be accepted by the School Administration Building. Any cash collected for the United Way campaign (whether it be from a staff or a student donation) must be deposited into the school’s bank account (posted to the 0806 United Way school activity account), and a check for the cash amount must be made payable to “United Way SHR” (charging the 0806 United Way Account).**

**In preparing to submit United Way staff and student campaign donations to the School Administration Building, one check for cash and student donations must be drawn from the school’s bank account (charging the 0806 United Way Account). Staff and student donation amounts must be noted separately and clearly on the check stub.**

**For further information, contact the Office of Budget Development.**

**15.9 FUNDRAISING FOR NATURAL DISASTERS**

**Stories of tragedy and despair sometimes dominate every media outlet. Naturally, many School Board employees feel compelled to reach out and provide assistance to the millions of victims trying to recover from these destructive natural disasters (e.g., hurricane, tornado, lightning strike, tsunami, typhoon, earthquake). Historically, the schools have served as a catalyst for helping victims through various activities such as fundraising, collecting food and clothing, or by providing emotional support.**

**Although there is normally not a planned centralized relief effort sponsored by the school division, it is understandable that many schools may want to plan their own personalized relief efforts. If a school decides to sponsor a fundraising event intended to provide support to these victims, School Board Policy 7-36 and Regulation 7-36.1 must be followed. In addition, this section 15 (Fundraising) of the Business Manual must be followed. No school or school division funds may be involved in fundraising or donations.**

***See Section 15 – Fundraising (Schools) above for further information.***

***In addition, see the following School Board Policy and Regulation for further information:***

***School Board Policy 7-36 – Soliciting from/by School Personnel***

***School Board Regulation 7-36.1 – Soliciting from/by School Personnel***

**Central offices are not to conduct individual fundraisers, due to administrative and internal control compliance issues. However, for the convenience of all School Board employees, the school division’s Intranet site** [**www.vbcps.com**](http://www.vbcps.com) **may provide a link on its homepage to a suggested list of FEMA-approved relief agencies that are accepting donations. However, this list does not include all organizations accepting donations.**

**15.10 DONATIONS – EQUIPMENT AND SUPPLIES**

**Donations of equipment and supplies must comply with the following School Board Policy and Regulation:**

***School Board Policy 7-32 – Gifts, Grants and Bequests***

***School Board Regulation 7-32.1 – Gifts, Grants and Bequests***

**Corporate or other private sponsorship of interscholastic activities is governed by School Board Policy 7-70 and Regulation 7-70.1 and is not defined as a gift, grant, or bequest.**

***See Corporate and Other Private Sponsorship of Interscholastic Activities (Section 15.7) above for further information.***

**15.11 DONATIONS – VEHICLES**

**Donations of vehicles must comply with the following School Board Policy and Regulation:**

***School Board Policy 7-32 – Gifts, Grants and Bequests***

***School Board Regulation 7-32.1 – Gifts, Grants and Bequests***

**In addition, the Office of Business Services must be contacted, and the following, at a minimum, must be documented:**

* 1. **Obtain an original Division of Motor Vehicle Certificate of Title for a Vehicle with the Assignment of Title by Owner completed and signed.**
  2. **Written acknowledgement on school letterhead with the following minimum information/disclosures:**
     1. **Expression of sincerest appreciation for the vehicle donation**
     2. **Date of the vehicle donation**
     3. **Year, make, model, VIN of the donated vehicle**
     4. **No goods or services were provided by the school in return for the vehicle donation**
     5. **Vehicle donation will be used for educational purposes only**
     6. **The school falls under the auspices of the School Board of the City of Virginia Beach (also known as the Virginia Beach City Public Schools)**
     7. **The School Board’s Federal Identification Number**
     8. **The school division, for tax-deductible contributions determination purposes, falls under Section 170 (c) (1) - of the Internal Revenue Code**

***See Section 15.12 – Tax-Deductible Contributions Determination below for further information.***

* 1. **Within 30 days of the date of the contribution, IRS Form 1098-C must be filed with the donor with the following information only (contact the Office of Business Services):**
     1. **DONEE’S name (School Board of the City of Virginia Beach/school name), street address, city, state, ZIP code, and telephone no.**
     2. **Box 1 – Date of contribution**
     3. **Box 2 – Make, model, and year of vehicle**
     4. **Box 3 – Vehicle or other identification number**
     5. **DONEE’S federal identification number (54-0722075)**
     6. **DONOR’S identification number**
     7. **DONOR’S name; Street address (including apt. no.); City, state, and ZIP code**
     8. **Box 5a – the square box must be checked which “...certifies that vehicle will not be transferred for money, other property, or services before...significant intervening use”**

**To constitute significant intervening use, the school must actually use the vehicle to substantially further the school’s regularly conducted activities (e.g., directly relating to training in vehicle auto repair) and the use must be significant, not incidental. Factors in determining whether a use is a significant intervening use include its nature, extent, frequency, and duration.**

* + 1. **Box 5c – must be completed (a description) if the donor’s claimed value is greater than $500**

**Describe in detail the intended significant intervening use and duration of the use by the school. See h. above for what constitutes significant intervening use.**

* + 1. **Box 6a – the “No” square box must be checked which responds to the question of “Did you provide goods or services in exchange for the vehicle?”**
    2. **Box 7 – if the vehicle has a claimed value of $500 or less or the donor did not provide a taxpayer identification number, the box must be checked; and copy A of IRS Form 1098-C will not be filed with the IRS and copy B will not be provided to the donor**
  1. **The donor is required to provide the fair market value (FMV) of the vehicle, in writing, to the school to determine whether box 5c (i. above) will be completed and the square box in box 7 (h. above) will be checked. The FMV may be determined by using a vehicle pricing guide (the FMV cannot exceed the private party sale amount). If the FMV is greater than $5,000, then a written appraisal is required.**

**For further information, contact the Office of Business Services.**

**15.12 TAX-DEDUCTIBLE CONTRIBUTIONS DETERMINATION**

**If a potential contributor/donor requests a copy of an Internal Revenue Service 501 (c) (3) determination letter, provide a copy of the below information on school/central office letterhead (e.g., copy and paste to a Word document).**

**The Internal Revenue Service (IRS) does not issue determination letters for cities, counties, school boards, and other political subdivisions in relation to the tax deductibility of contributions to these entities, due to these entities falling under/being addressed by Internal Revenue Code section 170 (c) (1), as follows:**

**“For purposes of this section, the term “charitable contribution” means a contribution or gift to or for the use of – (1) A State, a possession of the United States, or any political subdivision of any of the foregoing…but only if the contribution or gift is made for exclusively public purposes.”**

**Section 22.1-71 of the Code of Virginia, as amended, states that “Every such school board is declared a body corporate and, in its corporate capacity, is vested with all the powers and charged with all the duties, obligations and responsibilities imposed upon school boards by law…”**

**The Commonwealth of Virginia Board of Education is vested with the general supervision of the public school systems in Virginia (Section 4 of Article VIII of the Constitution of Virginia).**

16.1 BUDGETS OVERVIEW – SCHOOLS

Annual budgets for school activity funds must be prepared for review by school administrators, if required. Budgets serve as a device for properly estimating revenues and controlling disbursements. The review of all proposed activities by school administrators helps to ensure that the activities benefit the students, the school, and the community. Preparation of a budget aids in planning and organizing activities to provide an ongoing, successful school activity fund program for the school year. It is the duty of fund sponsors to submit annual budgets to school administrators for review. At a minimum, the budget must include the following:

1. Name of activity
2. Purpose of activity
3. Proposed fundraising activities, including dates and estimate of revenues
4. Proposed disbursements

*In addition, budget forms for the School Allocation Draw and 0600 accounts are referenced in Appendix B – Business Forms/Documents.*

16.2 BUDGET TRANSFERS – SCHOOL ALLOCATION DRAW ACCOUNTS

Budget transfers between School Allocation Draw accounts must be submitted to the Office of Budget Development for processing. Each school can submit no more than three budget transfers per school year. One budget transfer may be submitted by the end of January, April, and June.

*The Budget Management Control Sheet must be used for these budget transfers and is referenced in Appendix B – Business Forms/Documents.*

16.3 BUILDING AND GROUNDS IMPROVEMENTS - BUDGET

The use of school activity funds (except school allocations (i.e., 0600 accounts)) for building and grounds improvements is permitted (e.g., specific fundraisers, grants, donations, bottled drinks vending allocation, and similar funding sources). However, school allocation draw accounts can*not* be used for building and grounds improvements.

Such requests may also be submitted annually to the Office of School Plant during the operating budget process for review and approval, and possible funding, as follows:

* + Annual Request for Maintenance of Buildings/CIP form
    - Work needed to meet the instructional and administrative program requirements (e.g., light fixtures, ceiling renovations)
      * Exclude routine repairs, as they are submitted throughout the year
  + Annual Request for Replacement of Equipment & Furnishings list
    - Only equipment and furnishings attached to the building (e.g., intercom systems, language labs)
  + Annual Request for Maintenance and Repair of Grounds list
    - Repairs or Improvements to Grounds (e.g., new fencing, replacement of outdoor basketball units, resurfacing of pavement, additional concrete sidewalk)

*See Section 12.9 – Purchasing (Building and Grounds Improvements – Purchasing) for further information.*

**16.4 BUDGET DEVELOPMENT OFFICE**

The Budget Development Office is responsible for developing the operating budget and budget monitoring, forecasting, trend analysis, evaluations, position control, and similar budget functions on the budgets presented in the operating budget adopted by the School Board and City Council.

**The School Board’s Operating Budget document must conform to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Program. The Distinguished Budget Presentation is a prestigious national award recognizing conformance with the highest standards for preparation of a governmental entity budget document. In order to be awarded a Distinguished Budget Presentation award, a governmental entity must publish a budget document that meets program criteria as a policy document, operational guide, financial plan, and communication device. A GFOA award is the highest form of recognition awarded in the field of governmental budgeting and is valid for a period of one year only.**

In addition, the Operating Budget document must conform to the Association of School Business Officials International (ASBO) Meritorious Budget Program. ASBO sponsors this Meritorious Budget Award to foster excellence in the preparation and issuance of a school system budget document. This prestigious international award is the highest form of recognition in school budgeting and is valid for a period of one year only.

**16.5 SUPERINTENDENT’S ESTIMATE OF NEEDS**

**In accordance with Section 22.1-92 of the Code of Virginia, as amended, it is the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body appropriating funds for the school division, by the date specified in Section 15.2-2503 (April 1) of the Code of Virginia, as amended, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.**

**16.6 PUBLIC BUDGET PROCESS**

**The following presents the public budget process to comply with the above and other sections of the Code of Virginia, as amended, and applicable City Code and School Board policies/regulations for the operating and capital improvement budgets; and other budget information:**

**1. The Superintendent is required by Section 22.1-92 of the Code of Virginia, as amended, to prepare and submit to the City Council by April 1, with the approval of the School Board, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. Before the School Board gives final approval to its operating and capital improvement program budgets, the School Board is required to hold at least one public hearing.**

**2. The City Manager is required by the City Charter to present a proposed operating budget to the City Council, which includes the School Board’s operating budget, at least 90 days before the beginning of each fiscal year, which begins July 1. The proposed operating budget must be balanced with projected expenditures equal to estimated revenues and/or the required financing from the proper undesignated fund balances. The necessary budget ordinances are also submitted at this time.**

**3. The City Council is required by the City Charter to hold a public hearing on the budget at which time all interested persons are given an opportunity to comment.**

**4. If the proposed operating budget is not legally adopted by the City Council upon one reading of the budget ordinances by June 1, the operating budget is automatically adopted as proposed.**

**5. Annual budgets are legally adopted for the General and Special Revenue funds. The budgets for these funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The legal level of budgetary control for the General Fund is at the category level (i.e., Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Technology); and for the Special Revenue Funds, they are at the fund level. These categories or funds cannot legally be exceeded.**

**6. Additional appropriations require one reading of the ordinance for approval by the School Board and the City Council, and must be offset by additional estimated revenues and/or a transfer from the proper undesignated fund balances. Additional appropriations, which exceed 1% of the total estimated revenues shown in the adopted City budget, require one reading by City Council for approval after a public hearing.**

**7. The Superintendent is authorized to transfer appropriations up to a maximum of $250,000. Transfers in excess of $250,000 require one reading by the School Board for approval.**

**8. The accounting system is employed as a budgetary management control device to monitor the individual schools and departments. In addition, certain controls are exercised administratively on the General Fund (e.g., budget units, personnel positions, capital outlay, and certain line-items; and the appropriations related thereto). A budget unit is an activity (e.g., Elementary Classroom, Gifted Education and Academy Programs) of a category (e.g., Instruction). Also, certain controls are exercised on the Special Revenue Funds (e.g., federal and state grants, and School Textbooks Fund; and the appropriations related thereto).**

**9. Unexpended appropriations lapse (except for the School Capital Projects Fund) and are closed to the proper fund balances at the end of each fiscal year (June 30). However, the School Operating Fund’s net assets balance (i.e., total assets (e.g., cash) less liabilities (e.g., salaries payable), outstanding encumbrances, and prepaid items at June 30) is paid back (i.e., reverts) to the City before the aforementioned closing process. Appropriations for the subsequent fiscal year are increased in the amount necessary to satisfy the outstanding encumbrances at June 30.**

**10. Capital Projects for the School Board and City are budgeted separately from the Operating Budget. Since the School Board and City have hundreds of projects in its Capital Improvement Program and the City has an annual limitation (without a referendum) on the amount of bonds that may be issued, allocations for capital projects represent funding by phases of a number of projects based upon their anticipated execution of contractual obligations. The appropriations for Capital Projects do not parallel the School Board’s fiscal year. Upon approval by the School Board, the School Board’s Capital Improvement Program appropriation requests are submitted to the City Council. The appropriations require one reading of the ordinance for approval after public hearings on the Capital Improvement Program. The accounting, encumbering, and controlling of the funds are based upon the project length of each individual project which may be over several years. Appropriations reallocated to new or existing capital projects require one reading of the ordinance by City Council for approval.**

***See the following School Board Policies and Regulation for further information:***

***School Board Policy 3-10 – Budget: Transfer of Funds***

***School Board Regulation 3-10.1 – Budget Major Classification and Line-Item Transfers***

***School Board Policy 3-15 – Local Funds***

***School Board Policy 3-17 – State Funds***

***School Board Policy 3-18 – Federal Funds***

***School Board Policy 3-43 – Fiscal Responsibilities of Administrators for Individual Accounts***

**16.7 SCHOOL OPERATING FUND UNEXPENDED BALANCE**

**In accordance with Section 22.1-100 of the Code of Virginia, as amended, all sums of money derived from the Commonwealth which are unexpended at the end of any fiscal year in any school division shall revert to the fund of the Commonwealth of Virginia from which derived, unless the Board of Education directs otherwise. All sums derived from local funds unexpended at the end of any fiscal year shall remain a part of the funds of the governing body appropriating the funds for use next year.**

*See School Board Policy 3-11 – Budget: Surplus Funds*

16.8 BUDGET TRANSFERS – SCHOOL OPERATING FUND

Budget transfers between School Operating Fund budget units or line-items within budget units must be appropriately approved and submitted to the Office of Budget Development for processing. In general, transfers of $125,000 or less must be approved by the Chief Financial Officer, transfers over $125,000 up to $250,000 must be approved by the Superintendent, and transfers over $250,000 must be approved by the School Board.

***See the following School Board Policy and Regulation for further information:***

***School Board Policy 3-10 – Budget: Transfer of Funds***

***School Board Regulation 3-10.1 – Budget Major Classification and Line-Item Transfers***

*The Budget Management Control Sheet must be used for these budget transfers and is referenced in Appendix B – Business Forms/Documents.*

16.9 BUDGETS AND BUDGET TRANSFERS – GRANTS

Upon the approval and award of a grant by the grantor agency (or grantor agency adjustment to a grant award based on the latest ADM or other factors), a line-item budget must be prepared by the grant coordinator using a Grant Budget Management Control Sheet (GBMCS). The GBMCS must be submitted, after the appropriate departmental approval process, to the Office of Business Services/Financial Management division via the Grants Manager in the Office of Budget Development to establish or modify the grant budget on the accounting system and adjust, if necessary, the federal or state contingency account.

Budget transfers between existing grant budget units or line-items must be approved by the grantor agency, if required, and submitted, after the appropriate departmental approval process, to the Office of Business Services/Financial Management division via the Grants Manager in the Office of Budget Development on a GBMCS to modify the grant budget on the accounting system.

*The Grant Budget Management Control Sheet must be used for these budget transfers and is referenced in Appendix B – Business Forms/Documents.*

16.10 LOCAL GOVERNMENT APPROPRIATION FOR EDUCATION

**The local government provides an appropriation for education in excess of the SOQ payments, and determines the level of total education support. The amount is allocated to Debt Service, “Pay As You Go” Capital Improvements, and the Operating Budget. Debt Service, which is managed and controlled by the City, receives the first allocation of funds; “Pay as You Go” Capital Improvements, which are projects which can reasonably be expected to be completed within one year receives the next allocation; and the balance of the funds are allocated as Operating Budget support.**

***See Section 9.45 – Receipts/Revenues (Central Offices – Local Revenue) for further information.***

***In addition, see School Board Policy 3-15 – Local Funds for further information.***

16.11 RESERVE FUND

The School Board has established a Reserve Fund for (established, appropriated, accounted for, and reported by the City):

1. Unexpected shortfalls in state or federal funding
2. Emergency expenditures of a nonrecurring nature that would not have been anticipated at the time of the preparation and adoption of the School Operating Budget
3. Other fiscal emergencies

The School Board shall set aside up to 2% of the previous fiscal year’s School Operating Budget.

*See School Board Policy 3-28 – Reserve Fund for further information.*

16.12 TRANSPORTATION BUDGET REQUESTS FOR STUDENT FIELD TRIPS

During the annual budget process, all anticipated central office transportation budget requests for student field trips must be submitted to the Office of Transportation Services for review and approval, and possible funding. These student field trips must be appropriated and charged to the Transportation Category in compliance with the Code of Virginia, as amended, and the State Department of Education.

In the event that an unbudgeted and unanticipated student field trip is contemplated, the request must be pre-approved by the Director of Transportation Services and is contingent on the availability of funds.

17.1 INVENTORIES AND CAPITAL ASSETS OVERVIEW – SCHOOLS

In order to identify and safeguard certain assets, an inventory control system shall be maintained to render accurate and current accounting for all merchandise, equipment, and/or property. It is essential to control the property and goods purchased through school activity funds. Adequate control procedures include:

1. Maintaining a complete record of the property owned.
2. Designating a guardian (e.g., Assistant principal), other than the bookkeeper, who is to be accountable for specific items.
3. Marking each piece of movable equipment.
4. Conducting periodic inventories.
5. Checking the inventory against the property records.
6. Enforcing accountability of the guardian.

School activity fund personnel must be discouraged from maintaining large inventories of resale items, due to potential losses (which could result from theft or damage). Inventories must be conducted at least semi-annually (December and June); however, inventories that are more frequent enhance control over the resale items and equipment. End-of-year inventories must be verified at the beginning of the new school year to determine whether losses have occurred during the summer and to establish responsibility for such losses, if possible.

It is imperative that each school establishes policies and procedures, to adequately safeguard the inventory of resale items, equipment, and other assets. Access to stored inventory must be limited to personnel responsible for resale items. Establishment of the preceding procedures must assist in fulfilling the School Board’s fiduciary responsibility over these assets and aid in maintaining proper insurance coverage for certain claims in the event of a loss.

The teachers must inventory personal items used in the classroom for instructional purposes in case of vandalism, fire, hurricane, and/or any other sudden incident/event causing property damage (must be based on physical evidence).

*See Section 22.6 – Risk Management (Schools and Central Offices – Personal Property located on School Board Property) for further information.*

During a fundraiser, the Sponsor and Student Inventory Control forms (*Appendix B – Business Forms/Documents*) must be used by the Sponsor to track items for sale (e.g., candy). However, the fundraiser or record keeping forms provided by the vendor may be used in lieu of the aforementioned forms, if the forms provide adequate inventory information and control.

17.2 SUPPLY STORE

**A supply store may be operated within each school at the discretion of the principal. The hours of operation will be determined by the principal. The store will be operated as a convenience to students and staff for the sale of items associated with the school's instructional program and items that contribute to the development of school spirit. Profits from the school store will benefit the student body. However, the sale of specific items for charitable purposes is permitted as part of a fundraiser.**

**Resale mark-up must not exceed 25% of cost, except for items required by the instructional program (e.g., goggles for the science program, P E apparel). It is recommended that a quarterly (minimum semi-annually) inventory of school supplies be kept on file by the bookkeeper. The inventory must be conducted by an employee other than the employee directly operating the store.**

***See School Board Policy 3-52 – Sales on School Property for further information.***

17.3 CONCESSIONS

One of the following methods may be used for recording sales receipts (and tracking inventory of items to be sold) for concession stands and similar activities (e.g., bake sales):

1. Prepare a tally listing of each group of items in the concession stand (e.g., abc candy bar, xyz potato chips, efg pretzel). Place a mark by each item as it is sold. Multiply the number of sold items by the sales price for each group of items listed. Add up the sales amount for each group of items. The total sales amount must equal the cash register receipt summary (i.e., amount of cash on hand minus the change fund amount).
2. Take a beginning inventory of each group of items. After the event, take an ending inventory of each group of items. The difference between the beginning and ending inventories for each group of items is the number of items sold for each group of items. Multiply the number of items sold for each group of items by the sales price for each group of items. Add up the sales amount for each group of items. The total sales amount must equal the cash register receipt summary (i.e., amount of cash on hand minus the change fund amount).

17.4 CAPITAL AND CONTROLLED ASSETS INVENTORY

Capital assets purchased with school activity funds must be clearly identified. Capital assets must be added to the school division’s inventory of capital assets, when each item is purchased, based on the following criteria:

1. The cost (e.g., main unit, component(s), freight, installation) to bring the asset to its intended operational use or function is $5,000 or more (must be submitted and processed by the Office of Business Services via BuySpeed; and coded to a Capital Outlay type account (e.g., Capital Outlay Draw)), or
2. The asset, irrespective of cost, is a controlled asset (see Appendix D). The applicable purchase requisition must be submitted and processed by the Office of Business Services via BuySpeed, and coded to a Materials and Supplies type account with a suffix of CA, as follows (Alias coding):

Instructional Draw Account – 5IN\_ \_ \_CA

Special Education Draw Account – 5SP\_ \_ \_CA

Library Draw Account – 5LI\_ \_ \_CA (Not Currently In Use)

Administrative Draw Account – 5AD\_ \_ \_CA

Computer Supplies Draw Account – 5CS\_ \_ \_CA

\_ \_ \_ - denotes school location number

If the school is paying for the asset, a check payable to the Virginia Beach City Public Schools must be sent to the Office of Business Services.

A list of capital and controlled assets is presented in Appendix D. In addition, each school is responsible for maintaining an inventory of various other capital assets for proper accountability and stewardship purposes.

*See Appendix D (Capital and Controlled Assets Inventory) for further information.*

17.5 TEXTBOOKS

Each school is responsible for maintaining an inventory of all student textbooks and reconciling to the inventory records of the Office of Supply Services.

*See Section 29 – Textbooks (Schools and Central Offices) for further information.*

*In addition, see the following School Board Policy and Regulations (not all-inclusive) for further information:*

*School Board Policy 6-60 – Textbooks*

*School Board Regulation 6-60.1 – Textbooks*

*School Board Regulation 6-60.2 – Disposal of Used Textbooks and Other Instructional Materials*

17.6 CALCULATORS

Each school is responsible for maintaining an inventory of all calculators (including graphing calculators) and reconciling the change in quantity (from the beginning to the end of the school year) in the inventory of each type of calculator (e.g., TI-89, TI-92, TI-83).

17.7 STORE/SHOP OPERATED BY MULTIPLE SCHOOLS

Multiple schools operate, for example, a coffee shop to train special education students in public relations, money management, inventory maintenance and buying, sales, food preparation and stocking, and similar business practices, as well as to generate funds for the special education instructional program at the school level.

Normally, the store/shop operations run smoothly with each school sharing in the cost of inventory, and investing the profits back into the store/shop and/or sharing the profits equally. One of the schools serves as the business host school to handle the record keeping, bookkeeping, banking, and similar business transactions.

Issues (e.g., profit distribution methodology/computation) arise when a school(s) withdraws from or is added to the store/shop operations. The Office of Business Services must be notified when a school(s) is planning to withdraw or be added, in order to assist the business host school in the accounting for the withdrawal or addition of a school (e.g., the computation and distribution of the appropriate share of profits to the withdrawing school, the appropriate inventory charge to the additional school).

17.8 TITLE I PROGRAM FEDERAL GRANT INVENTORY REQUIREMENTS

**Whenever a non-consumable item is purchased with Title I money, it must be entered on the school’s Title I inventory, using the electronic copy of the Title I Inventory Record form. A separate list for each of the school’s different Title I programs (Resource, EDK, Reading Recovery®) is optional. The location (room #) where the item is used needs to be noted.**

***At the beginning of the school year:***

* **Change the headings on your electronic copy of your inventory to read “Fall 20xx” and “June 20xx”*.***
* **Print out a hard copy of your current Title I inventory.**
* **Check off the materials as you locate them, noting any items that are ‘checked out’ to classroom teachers.**

***Throughout the school year:***

* **Continue to add new non-consumable items as they are purchased through the year, noting each item’s location in the building. It is permissible to hand-write items on the hard copy of the inventory, waiting until the end of the year to update your inventory electronically.**

***At the end of the school year:***

* **Check off the materials as you locate them for your end-of-year inventory.**
* **Make sure all items purchased in 20xx-20xx are added to the electronic version of your inventory.**
* **Send your completed electronic inventory form to the Title I office.**
* **Store the checked-off hard copy of your inventory with your other audit materials.**

**All non-consumable items purchased must be labeled in some way (using permanent marker or stick-on labels). These labels must include the following information:**

|  |  |
| --- | --- |
| **Title I**  **School Name**  **School Year Purchased** | **Example: Title I Resource**  **Williams Elementary**  **2012-2013** |

**For further information, contact the Department of Curriculum and Instruction/Title I Office.**

17.9 CAPITAL ASSETS INVENTORY DESIGNATED SCHOOL/CENTRAL OFFICE CONTACT

**The Office of Business Services (OBS)requires a contact person, other than the bookkeeper, for capital and non-technology related controlled assets inventory purposes, except for the cafeteria kitchen equipment inventory at the school level (handled by the Office of Food Services), be designated at each school and central office. This person will be responsible for communicating with the Office of Business Services and the third-party administrator (TPA), Bar Code Consultants Inc. (subject to change), regarding asset records.**

**To contact the TPA, call 621-2418 or e-mail:** [**bcc.inv@verizon.net**](file:///C:\D\Business%20Manual.files\WORD\Manual\2011\Drafts\bcc.inv@verizon.net) **(subject to change).**

**The school/central office designated contact person will have the following responsibilities (not all-inclusive):**

* **Act as site contact for the TPA**
* **Inform the TPA when assets are received in order to have them properly barcoded**
* **Review capital and non-technology related assets listed in the Asset Management Software prior to the time the TPA arrives on the site to inventory the assets**
* **Assist the TPA in locating all items that were missing at the time of the inventory**
* **Identify all assets that are missing, after searching all areas of the school/central office, and complete the following:**
  + **Vandalism/Theft Report**
  + **Disposal and Transfer Procedures in Appendix D**

*See Appendix D (Capital and Controlled Assets Inventory) for further information.*

* **Identify all items that have been relocated to another location and follow the Disposal and Transfer Procedures in Appendix D**

*See Appendix D (Capital and Controlled Assets Inventory) for further information.*

* **Confirm list of assets after the annual inventory has been conducted and missing items resolved**
* **Any other related responsibilities as requested by OBS**

*See the following for further information:*

*Appendix D (Capital and Controlled Assets Inventory)*

*School Board Regulation 3-45.1 (Inventory Procedures and Property Classification)*

17.10 VENDING MACHINES

The following are methods of control for vending machines other than bottled drinks:

* Self-Service – The school/central office buys the goods (e.g., snacks), stocks the machines, and collects the money. Segregation of duties is essential. One person stocks the machines and one person (not the bookkeeper) collects the money. Under no circumstances should the same person stock the machine and collect the money. Product deliveries must be counted and verified on the delivery form.

Access to the inventory and machines must be restricted to appropriate school or central office personnel. Quarterly inventories must be taken of goods on hand by an employee other than the person that stocks the machine and/or controls the access to the inventory. Comparisons of projected to actual profits must be made periodically. Any unusual fluctuations must be reported to the principal or central office administrator immediately. If necessary, the Director of Internal Audit must be contacted.

* Full-Service – The product supplier stocks the machines, collects the money, and pays the school a commission. However, the school principal or bookkeeper, or central office administrator must request from the supplier a detailed stocking report (or cash meter reading) by delivery date, and a detailed monthly report on the stocking total by date, collections by date, commission computation, and other pertinent information.

However, if it is not economically feasible for the supplier to provide the above information, the supplier must provide, at least quarterly, a report on the collections and commission computation.

*See the following for further information:*

*Section 9.36 – Receipts/Revenues (Schools and Central Offices – Bottled Drinks Vending Contract)*

*Section 9.37 – Receipts/Revenues (Schools and Central Offices – Food/Beverage and Vending Sales)*

***In addition, see School Board Policy 3-52 – Sales on School Property for further information***

17.11 SURPLUS AND NON-SURPLUS PERSONAL PROPERTY DISPOSAL

1. SURPLUS PERSONAL PROPERTY DISPOSAL
2. Personal property may be disposed of when it has been determined to be surplus, reported to the Superintendent, and approved by the Superintendent (valued at $5,000 or less) or the School Board (valued at more than $5,000).
3. The Office of Business Services may be contacted to assist in processing the request for approval with the Superintendent’s Office and coordinating with the Department of Operations and Maintenance for the disposal of the surplus personal property.
4. **The following methods of disposal may be used after approval:**
5. **Trade-in value on the purchase of other items**
6. **Repair and redistribution**
7. **Transfer to city agencies**
8. **Sale to other school divisions**
9. **Sale by competitive bids or public auction. Use of public auctions by electronic means is permissible.**
10. **Cannibalization**
11. **Dispose of as scrap**
12. **The above methods of disposal will be coordinated by the Department of Administrative Support Services (e.g., School Plant, Supply Services, Transportation) and/or the Office of Purchasing (e.g., Trade-In).**
13. NON-SURPLUS PERSONAL PROPERTY DISPOSAL

1. The Superintendent is authorized by the School Board to trade-in non-surplus personal property on the purchase of new property/equipment provided that the trade-in value of the item(s) is $50,000 or less.

***In addition, the appropriate disposal procedure via the InCircuit system must be completed in compliance with Appendix D – Capital and Controlled Assets Inventory.***

*See the following School Board Policy and Regulations (not all-inclusive) for further information:*

*School Board Policy 3-23 – Sale/Exchange/Lease/Disposal of Property*

*School Board Regulation 6-60.2 – Disposal of Used Textbooks and Other Instructional Materials*

*School Board Regulation 6-65.2 – Library Media Centers: Discarding Materials*

17.12 INVENTORIES AND CAPITAL ASSETS OVERVIEW – CENTRAL OFFICES

In order to identify and safeguard certain assets, an inventory control system shall be maintained to render accurate and current accounting for all merchandise, equipment, and/or property.

*See Appendix D (Capital and Controlled Assets Inventory) for further information.*

17.13 TITLE TO PROPERTY

In accordance with Section 22.1-125 of the Code of Virginia, as amended, the title to all school property, both real and personal, within a school division shall be vested in the school board, except that by mutual consent of the school board of a school division composed solely of part or all of a city and the governing body of the city, the title to property may vest in the city.

Section 15.2-1800.1 of the Code of Virginia, as amended, affects the reporting of local School Board capital assets and related debt for financial reporting purposes. Under this legislation, the City has a “tenancy in common” with the School Board whenever the City incurs “on-behalf” of debt for any school property owned by the School Board which is payable over more than one year. For financial reporting purposes, the City will report the Net Book Value of School Board property (the School Board incurs the depreciation expense) equal to the total outstanding principal balance of the applicable “on-behalf” of debt at June 30 of each fiscal year.

18.1 FINANCIAL REPORTING REQUIREMENTS – SCHOOLS

One of the major components of good internal controls is the analysis of financial reports. Interim financial reports must be prepared on a monthly basis. Yearly financial statements must be prepared for the activity funds and copies must be kept on file in the principal’s office. A deficit in any financial report must be addressed immediately (e.g., with the fund sponsor) for corrective action. The Office of Business Services/School Business Division requires the following monthly financial reports no later than the 22nd of the following month:

1. **Bank Reconciliation – Proof of Cash: This is the bank reconciliation form. Attach all copies generated by the report.**
2. **Monthly Report(Financial Statement): The Monthly Report is the monthly financial statement prepared by each school showing balances in all of the accounts. The Monthly Report lists the totals for each account and will provide a good overall view of all of the accounts. The Monthly Report lists beginning balances, total receipts, total disbursements, total transfers, and ending balances for each account.**
3. **Principal’s Monthly Report: This report lists the beginning balance totals for the Current Month and Year-to-Date receipts, disbursements, and transfers; and ending balances for each account.**
4. **Transfers Journal: This report is a list of transfers that have been done for the month. The report must be printed for the same monthly period as the bank statement.**
5. **Adjustments Journal: This report is a list of adjustments that have been done for the month. The report must be printed for the same monthly period as the bank statement.**
6. **Bank Statement: This is the monthly statement received from the bank for checking, savings, and CD accounts. The principal must initial and date upon opening and reviewing the statement.**
7. **General Ledger (All Accounts: $10 – 8 0899 for the month): This is the control record and must show every transaction entered on the fund ledgers. The General Ledger for the cash account is the cash receipts and disbursements journal.**

**The bookkeeper must scan the reports. Reports B, C, D, and E require the principal’s signature, bookkeeper’s signature, and date.**

*See Appendix F – School Business Calendar for further information.*

18.2 PRINCIPAL’S REVIEW

A typical principal’s review will comprise the following (not all-inclusive):

1. Bank Statement
2. Any checks payable to CASH?
3. Any checks payable to the bookkeeper?
4. Any checks payable to an employee?
5. All checks have your original signature and countersigned?
6. Opened, reviewed, and signed the Bank Statement?
7. Monthly Reports
8. Deficit Balance(s)?
9. Transfers proper (e.g., authorized, not commingling 0600 accounts, transfer to the Staff Welfare account from inappropriate account)?
10. A minimal amount of adjustments has been done (these are corrections to the activity accounts and cash account, and the recording of certain bank transactions)?
11. Bank Statement Unreconciled Balance is Zero, and the Bank Balance and Book Posting Balance are equal?

18.3 BALANCING OF RECORDS

The financial records shall be in balance at the end of each month. Balances of each school activity fund shall be the same as submitted in the financial statements to the Office of Business Services/School Business Division. The Bank Account Reconciliation and the General ledger cash account must equal (i.e., the monthly beginning balance, plus receipts, minus disbursements must equal the end of the month balance).

The principal shall not permit a deficit in an activity fundaccount, unless receipts or transfers of funds are forthcoming. The transfer of funds for removal of a deficit must be made, as necessary, to ensure accurate financial reporting. However, transfers to self-supporting or profit generating activity accounts (e.g., yearbook, clubs, fundraisers, concessions) may mask a problem and, therefore, are not permitted (except at the end of the fiscal year and there are no viable options). No account may show a deficit balance at the end of the fiscal year, unless receipts (e.g., reimbursement, fundraiser, sale of inventory items) will be forthcoming.

***See Section 10.11 – Deficit Account Balance for further information.***

**The principal must, by signature, approve all entries on the monthly report relating to the account balances. The date of such approval must be entered.**

**18.4 SURVEYS**

**The Office of Business Services/School Business Division periodically conducts financial surveys to obtain financial information from and/or determine the financial impact on the schools relating to certain issues. It is imperative that the responses to these surveys be prepared and submitted to Office of Business Services/School Business Division by the stated deadline.**

**Surveys/Research involving students must be approved by the Superintendent in accordance with School Board Policy 5-67 (Research Involving Students/Research Review Committee). If a research proposal is submitted and approved, the school principals will receive a letter indicating that the survey has been approved. Teachers should always check with the principal prior to participating in any research initiatives including surveys.**

**The Superintendent or the Superintendent's designee will act upon all proposals for research projects involving students only after consideration of the following:**

**1. The Research Review Committee's recommendation;**

**2. The nature and purpose of the activities as described in the research plan;**

**3. The anticipated benefit to the research subjects and/or the school division's educational program.**

*See the following School Board Policies and Regulations for further information:*

***School Board Policy 5-67 – Research Involving Students/Research Review Committee***

***School Board Regulation 5-67.1 – Research Involving Students***

***School Board Policy 4-69 – Research Involving Employees/Research Review Committee***

***School Board Regulation 4-69.1 – Research Involving Employees***

**18.5 FINANCIAL REPORTING OVERVIEW – CENTRAL OFFICES**

**The school division is required to prepare, present, and publish various financial reports/information for the School Board, City Council, State Department of Education, governmental agencies, bond rating agencies, general public, and other interested internal and external parties. The below presents certain financial reports/information (not all-inclusive) requiring the Office of Business Services to complete, and, when necessary, to obtain certain data/input from other departments/offices to fulfill this responsibility.**

***See School Board Policy 7-1 – Relations with the Public for further information.***

**18.6 MONTHLY INTERIM FINANCIAL STATEMENTS**

**In accordance with Section 22.1-115 of the Code of Virginia, as amended, the State Board of Education, in conjunction with the Virginia Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the School Board a statement of the funds available for school purposes.**

**The monthly interim financial statements are prepared by the Office of Business Services and presented to the School Board by the Chief Financial Officer and Director of Business Services. The financial statements presented include the following:**

**School Operating and Technology Category Funds:**

**Revenues by Major Source**

**Expenditures and Encumbrances by Category**

**Expenditures and Encumbrances by Budget Unit within Category**

**Revenues and Expenditures/Encumbrances Summary**

**Balance Sheet**

**Revenues by Account**

**Special Revenue and Proprietary Funds:**

**Athletics**

**Cafeterias**

**Textbooks**

**Risk Management**

**Communication Towers/Technology**

**Grants**

**Health Insurance**

**Vending Operations**

**Instructional Technology**

**Equipment Replacement**

**Capital Projects Funds Expenditures and Encumbrances**

**Federal ARRA/SFSF Program Financial Summary**

**The financial statements are reported on a cash basis (except the Health Insurance Internal Service Fund); however, the financial statements include encumbrances (e.g., purchase orders, construction contracts) and reflect the option-payroll (e.g., 10-month employees starting in September electing to be paid over 12-months (i.e., includes the appropriate amount of the July and August salary payments due)) on a monthly basis (September through June). The encumbrances are reflected in each appropriate non-salary line-item, and the salary accrual is reflected in each appropriate salary line-item within each budget unit and fund for reporting and budgetary control purposes.**

**18.7 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**In accordance with Section 22.1-90 of the Code of Virginia, as amended, every School Board shall submit, at least once each year to the governing body or bodies appropriating funds to the School Board, a report of all of its expenditures.**

**A Comprehensive Annual Financial Report (CAFR) of the School Board of the City of Virginia Beach, Virginia for the most recent fiscal year ended June 30 is prepared by the Office of Business Services and is submitted to the School Board and the City of Virginia Beach annually. Responsibility for the accuracy of the data and the completeness and fairness of presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the CAFR is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the Governmental Activities and various funds of the School Board. All disclosures necessary to enable the reader to gain an understanding of the School Board's financial activities have been included.**

**The Comprehensive Annual Financial Report is divided into four sections:**

**Introductory Section – includes a Transmittal Letter, reproductions of the Government Finance Officers Association (GFOA) and the Association of School Business Officials (ASBO) financial reporting certificate awards, the School Board members (June 30), and an Organizational Chart (June 30).**

**Financial Section – includes the Independent Auditors’ Report, Management’s Discussion and Analysis (MD&A), Basic Financial Statements, Notes to the Basic Financial Statements, Required Supplementary Information, Notes to the Required Supplementary Information, and Combining and Individual Fund Statements and Schedules for Nonmajor funds.**

**Statistical Section – includes a number of tables and graphs that present various financial, student/personnel, demographic, and other information generally presented on a multi‑year basis.**

**Compliance Section – includes the Report of Independent Auditors on Internal Control over Financial Reporting and on Compliance and Other Matters.**

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the Basic Financial Statements in the form of MD&A. A Transmittal Letter is designed to complement MD&A and should be read in conjunction with it. The School Board’s MD&A is presented immediately following the Independent Auditors’ Report.

**An independent audit of the School Board’s finances is required each fiscal year by either the Virginia Auditor of Public Accounts or a firm of independent Certified Public Accountants. Accordingly, the records are audited by independent Certified Public Accountants and their report on the financial statements is included in the CAFR.**

**The School Board of the City of Virginia Beach is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, findings and recommendations, if any, and auditors’ reports, is included in the City of Virginia Beach’s Comprehensive Annual Financial Report.**

**The School Board’s CAFR must conform to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of a governmental entity financial report. In order to be awarded a Certificate of Achievement, a governmental entity must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The CAFR must satisfy both Generally Accepted Accounting Principles and applicable legal requirements. A GFOA Certificate is the highest form of recognition awarded in the field of governmental financial reporting and is valid for a period of one year only.**

In addition, the CAFR must conform to the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting Program. ASBO sponsors this Certificate of Excellence in Financial Reporting program to foster excellence in the preparation and issuance of school system annual financial reports. This prestigious international certificate award is the highest form of recognition in school financial reporting and is valid for a period of one year only.

**18.8 VIRGINIA DEPARTMENT OF EDUCATION ANNUAL SCHOOL REPORT**

**In accordance with Section 22.1-81 of the Code of Virginia, as amended, each School Board, with the assistance of the division superintendent, shall on or before September 15 (or September 30, if an extension of time is granted) make a report covering the work of the school (e.g., revenues, expenditures, personnel FTEs) for the preceding year ending June 30 to the Board of Education on forms supplied by the Superintendent of Public Instruction. The Office of Business Services is required, upon the superintendent’s approval, to submit this Annual School Report (ASR) to the State Department of Education.**

**Certain departments/offices (e.g., Human Resources, Transportation, Guidance Services, Programs for Exceptional Children) will be contacted to provide information to assist in the preparation of certain sections of this report.**

**18.9 VIRGINIA AUDITOR OF PUBLIC ACCOUNTS FINANCIAL INFORMATION**

**In accordance with Section 22.1-115 of the Code of Virginia, as amended, the State Board of Education, in conjunction with the Virginia Auditor of Public Accounts, has established and requires of each school division a modern system of accounting for all school funds, state and local.**

**The Office of Business Services is required to provide, in conjunction with the City of Virginia Beach Department of Finance, certain revenue and expenditure data (with certain reconciliation information relating to the above Annual School Report) to the Virginia Auditor of Public Accounts.**

**18.10 PER PUPIL COST FINANCIAL INFORMATION**

**18.11 PER PUPIL COST – LOCAL TUITION FEES FOR NON-RESIDENT STUDENTS**

**It shall be the duty of the appropriate person in the superintendent’s office, by the April meeting of the School Board, to ascertain the per capita cost of operation for the preceding school year on the elementary level and the secondary level.**

**The Office of Business Services is required to report this financial information to the Superintendent’s Office. The Superintendent shall recommend to the School Board the tuition fees to be charged to nonresident students based on the per capita cost. The School Board shall then fix and determine the amount of tuition fees to be charged.**

***See School Board Policy 3-22 (Tuition Fees) for further information.***

**18.12 PER PUPIL COST – TOTAL BY REVENUE SOURCE NOTIFICATION**

**In accordance with Section 22.1-92 of the Code of Virginia, as amended, each division superintendent shall prepare and distribute a notification of the estimated average per pupil cost for public education in the school division for the coming school year to each parent, guardian, or other person having control or charge of a child enrolled in the relevant school division. Such notification shall also include estimated average per pupil state and local expenditures for the current school year and actual per pupil state and local expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.**

**The notice shall be printed on a form prescribed by the Board of Education and shall be distributed separately or with any other materials being currently transmitted to the parents, guardians, or other persons having control or charge of the students. To promote uniformity and allow for comparison, the Board of Education has developed a one-page form for this notice and has distributed such form to the school superintendents for duplication and distribution.**

**The Office of Business Services prepares and publishes (via the Apple-A-Day publication or similar publication satisfying the foregoing distribution requirement) the Average Per Pupil Expenditures for Operations by revenue source (i.e., State, Sales Tax, Federal, and Local revenues). Operations include regular day school, school food services, summer school, adult education, athletics, textbooks, and other educational functions; however, excludes certain expenditures (e.g., facilities, debt service, capital outlay additions). The local revenue source includes City of Virginia Beach and other local sources (e.g., rental of facilities, summer school tuition, adult education fees, cafeteria service charges).**

**18.13 PER PUPIL COST – TUITION FEE FOR F-1 STUDENTS**

**F-1 students are defined as persons who have residence in a foreign country to which they plan to return and whose primary purpose for visiting the United States is to study full-time at an approved institution. They must be proficient in English and prove that they have the financial resources required for their education and stay in the United States.**

**J-1 students will be defined as persons who have residence in a foreign country to which they plan to return and who have been selected to study in the United States by a student exchange program. The program must be approved by the U. S. Department of State as a sponsor and approved by the Student Services Office, Virginia Beach City Public Schools, to place students in Virginia Beach. All exchange programs must be in compliance with the Council on Standards for International Education Travel (CSIET) Standards and have been accepted for a Full Virginia High School League (VHSL) Listing for the upcoming school year.**

**Admissions decisions on F-l and J-1 applications will be the responsibility of the Student Services Office. Students will be accepted for one school year only. No semester students will be accepted. The Coordinator of Student Services will serve as the Designated School Official who is responsible for issuing the U.S. Immigration and Customs’ I-20 form I.**

**The Office of Business Services must compute the full, unsubsidized per capita cost of education for the intended period of study by the F-1 student. This information is provided to the Student Services Office for obtaining the payment of the F-1 student tuition fee.**

***See School Board Regulation 5-10.3 (International Students) for further information.***

**18.14 PER PUPIL COST – STUDENTS WITH AND WITHOUT A DISABILITY**

**The Office of Business Services must compute the following:**

* **Average expenditure per elementary student with a disability**
* **Average expenditure per secondary student with a disability**
* **Average expenditure per elementary student without a disability**
* **Average expenditure per secondary student without a disability**
* **Maintenance of Effort – Total state and local expenditures (actual for last school year, estimate for current school year) for the school division’s total special education program**

**This required information is provided to the Programs for Exceptional Children to be included in the “Local Special Education Annual Plan and Report” (and/or documented and filed as appropriate for audit purposes) that is presented to the School Board and submitted to the State Department of Education.**

**18.15 PER PUPIL COST – MAINTENANCE OF EFFORT**

**The Office of Business Services must compute the combined state and local per pupil cost. This required maintenance of effort per pupil cost information is provided to the Department of Curriculum and Instruction to be included in the Federal Title I application for the subsequent program year that is presented to the School Board and submitted to the State Department of Education.**

**18.16 PER PUPIL COST – GIFTED PROGRAM**

**In consultation with the Office of Business Services, the Department of Curriculum and Instruction/Office of Gifted Education and Curriculum Development computes the estimated direct cost per student for the gifted program excluding the academies using the following financial data:**

1. **Total direct expenditures of the gifted and gifted schools programs and the gifted and gifted schools support function**
2. **Total direct expenditures of the academies**
3. **Gifted student full-time equivalent (i.e., number of full-time equivalent students in the gifted program, excluding academy students (unless they are in the regular school gifted program))**

**The above financial data used to compute the estimated direct cost per student for the gifted program excluding the academies does not include any indirect cost allocation (e.g., administrative support services (e.g., transportation, building maintenance), school administrative staff).**

19.1 CONTRACT EXECUTION POLICY – SCHOOLS

The following information and contract process are based on the School Board’s General Contract Execution Policy (3-89) for the schools:

1. **A contract means any agreement executed (i.e., signed) to which the School Board, School Administration, or an individual school is a named party; or which any School officer or employee enters into (i.e., executes by signing when required) on behalf of the School Board, School Administration, or an individual school**
2. **Every contract (an original) shall be signed “*approved as to content*” by such individual (e.g., principal) in charge of the department, office, school, or other agency from which the contract originated or to which it is related (signature stamps are not permitted)**
3. **When the principal signs a contract “approved as to content,” the principal is representing that he/she:**
4. **has read the contract,**
5. **agrees with the terms and conditions contained therein, and**
6. **is satisfied that the terms and conditions of the contract accurately reflect the agreement that was reached between the parties thereto**
7. **Every contract shall have a *fiscal note* (Appendix B – Business Forms/Documents) attached thereto which must be prepared by the school, and include an estimate of the costs and/or revenues generated by the contract over the life of the contract (*not* to exceed five (5) years)**
8. ***It shall be the responsibility of each principal, when negotiating or executing a contract, to ensure that there are or will be sufficient funds available for the contract***
9. **Before signing any contract, the principal shall have the bookkeeper attach the aforementioned fiscal note to the contract with the bookkeeper’s signature verifying that there are or *will be* funds available to meet the contract obligation**
10. **The principal must ensure that the bookkeeper is basing the verification on reasonable documentation (e.g., correspondence from the particular activity sponsor, historical financial records, initial/past student interest)**
11. **The principal must verify that the individual providing the services is not a School Board employee or retiree.**

***See the following for further information:***

***Section 10.29 – Disbursements/Expenditures (Schools and Central Offices – Employee and Retiree Payments)***

***Section 10.34 – Disbursements/Expenditures (Schools and Central Offices – Business Entities Owned By and Hiring School Board Employees (Including Immediate Family Members) and Retirees)***

1. **If the value of the contract is *$5,000 or less*, the principal may execute the contract, except as follows:**
2. **multiple contracts for the same goods/services with the same service provider with a value in the aggregate of $5,000 or above,**
3. **contracts that extend beyond the current fiscal year,**
4. **contracts dealing with the use of school facilities,**

***See the following for further information:***

***Section 24 – School Facility Use (Schools)***

***Section 24 – School Facility Use (Schools and Central Offices)***

1. **contracts with an indemnify and/or hold harmless clause,**
2. **contracts which contain a provision subjecting the school to the laws of another jurisdiction (e.g., state),**
3. **contracts requiring that the school agree to arbitration of any contract disputes,**
4. **contracts which contain a provision subjecting the school to the payment of any attorney fees,**
5. **software license agreements (see J. below),**
6. **agreements with a transportation company (e.g., the leasing of a van or car to transport students),**

***See Passenger Carrier Master Agreement (Section 19.4) below for further information.***

1. **agreements relating to the copyright laws (e.g., photocopying, reproductions, use of), and/or**
2. **agreements funded by an intergovernmental grant (i.e., Federal and State grants) (e.g., Title I, Perkins)**
3. **DJ services; however, use the Non-Employee Contract for Services form**
4. **The principal may not accept a software license agreement requiring a signature to evidence acceptance of such agreement in order to access a particular software package or on-line service. The acceptance of such agreement by the Principal’s signature (or any school employee’s signature) in order to access such software package or service, without legal counsel review as to “legal sufficiency” is prohibited. Such agreements shall be submitted to the Director of Business Services for processing**
5. **Every contract *exceeding $5,000* or meets one of the exceptions in I. above *shall be submitted* to the Director of Business Services for processing at least two weeks before the event, contract submission deadline by the vendor, or to allow for reasonable delivery time by the vendor, whichever is longer (to allow for a “business content” review by Business Services, and a “legal sufficiency” review by the City Attorney’s Office, if necessary)**
6. **Each principal shall maintain a *log* (form provided by the Office of Business Services (Intranet – Business Services forms) of the contracts that have not been submitted to the Office of Business Services with a value of *$5,000 or less* which he/she executes**
7. **The log shall include the following information:**
8. **type of goods/services,**
9. **name of service provider,**
10. **length of the term of the contract,**
11. **date the contract was executed, and**
12. **value of the goods/services, or**
13. **“NONE”, if all of the contracts have been submitted to the Office of Business Services for processing**
14. **A copy of the log shall be provided to the Director of Business Services on a quarterly basis (no later than the 22nd of the following month)**
15. **It shall be the responsibility of each principal to ensure that the procurement process, which is followed prior to the award of a contract, fully complies with the requirements of the Virginia Public Procurement Act and applicable School Board policies and regulations**
16. **It shall be the responsibility of each principal processing a contract with a value of $30,000 or above to include a Sole Source letter approved by the Director of Purchasing, when there is only one source practicably available for this procurement and a contract is negotiated and awarded to that source without competitive sealed bidding, competitive negotiation, or written informal solicitation of a minimum of four (4) bidders or offerors. Such contracts must be processed through the Office of Business Services and the Office of Purchasing.**

***See Section 12.17 – Purchasing (Schools and Central Offices – Sole Source Procurements) for further information.***

1. **It shall be the responsibility of each principal to ensure that any contract changes are approved and countersigned by all parties involved**
2. **In the event that the vendor does not offer a contract, a sample non-employee contract for services is provided on the Intranet – Business Services forms**
3. **Two contracts cannot be signed for the same event (e.g., school generated contract (i.e., Non-Employee Contract for Services sample form on the Intranet (R. above)) and the consultant’s contract). Only one fully signed contract for each event is permitted. However, the unsigned consultant’s contract, for example, can be used as an attachment (e.g., denote as “Attachment A”) to provide additional information (but not conflicting information or meeting one of the exceptions in I. above)**
4. **It shall be the responsibility of each principal to ensure that if a contract is cancelled, the contract is cancelled in accordance with the cancellation provisions of the applicable vendor contract; and before executing a new contract with another vendor for the same or similar services/goods over the same or overlapping period of time**
5. **It shall be the responsibility of each principal to ensure that the foregoing contract process is completed before the event occurs**
6. **Any individual purporting to execute contracts who executes a contract on behalf of the School Board without the requisite School Board authority in accordance with this policy may be held personally liable for any or all of the obligations imposed on the School Board by such contract**
7. **This sub-section is intended to serve the principals as a quick reference guide to the General Contract Execution Policy and should be used *after* reading the *full* text of this policy**

***See School Board Policy 3-89 – General Contract Execution Policy for further information.***

**19.2 CONTRACT FOR MULTIPLE SCHOOLS**

**When a contract is negotiated and affects more than one school, a host school (i.e., one of the participating schools) is recommended to handle the administration of the contract, as follows:**

1. **The host school will process the contract with a fiscal note in accordance with the first part of this section (above)**
2. **A separate account number (e.g., Staff Development extended account) is established and disclosed on the fiscal note to pay the contractor (e.g., consultant, speaker) and to record the reimbursements from the other schools**
3. **The host school bills the other participating schools for their pro-rata share**
4. **The host school provides the participating schools with a cover letter, copy of the contract and contractor invoices and receipts, and similar supporting documentation for audit purposes**
5. **The participating schools reimburses the host school and records the payment in the appropriate activity account (e.g., Staff Development extended account)**

**19.3 CREDIT/CHARGE AND BILLING ACCOUNTS**

**Based on consultation with the City Attorney’s Office, credit card or charge accounts (with or without credit cards) are not permitted. However, billing accounts (with or without related cards) with vendors are permitted. The billing account contract (application) must be submitted to the Director of Business Services for processing.**

**Billing accounts and related cards issued must be in the school’s name and not an individual employee’s name(s) and controlled by the Principal or designee (other than the Bookkeeper).**

**No bank, credit reference, or personal information is permitted to be disclosed on a billing account contract (application).**

**P-cards are permissible and must follow the p-card process.**

***See Appendix B – Procurement Card Policy and Procedure Manual for further information.***

**19.4 PASSENGER CARRIER MASTER AGREEMENT**

**The Transportation Office has prepared the VBCPS Passenger Carrier Master Agreement for passenger carrier companies to execute in order to be approved to transport students of the VBCPS.**

**The Passenger Carrier Services Charter Order Confirmation (i.e., Attachment 4 of the Master Agreement) is the only authorized document permitted from the passenger carrier company to the school for passenger carrier services. The Principal is authorized to sign this document and it does not have to be submitted to the Office of Business Services. However, the Passenger Carrier Services Charter Order Confirmation must not have any other information other than the following:**

* + **Name, address, phone number, and contact person of passenger carrier company**
  + **Name, address, phone number, group, and contact person of school/department**
  + **Departure date/time**
  + **Origin**
  + **Destination**
  + **Return date/time**
  + **Vehicle requirements**
  + **Total cost of services**
  + **Other pertinent information relating to the above**
  + **The following Terms and Conditions only:**

**This confirmation is subject to and Passenger Carrier Company acknowledges compliance with the terms and conditions of the VBCPS Passenger Carrier Master Agreement between the Passenger Carrier Company and the School Board of the City of Virginia Beach.**

* + **Passenger carrier company signature/date block**
  + **School/Department signature/date block**

***See Appendix B – Business Forms/Documents (VBCPS Passenger Carrier Master Agreement) for further information.***

**For further information, contact the Transportation Office at 263-2947 and/or the website of the Transportation Office.**

**19.5 THEATRICAL AND MUSICAL CONTRACTS**

**The theatre arts staff must follow the school division’s bookkeeping guidelines when researching programming for any performance with any company. The theatre arts staff must also be cautioned about early review and selection of production materials. When programming shows for theatrical performances, theatre arts’ teachers are instructed to plan as early as possible and well in advance of production dates.**

**The VBCPS and certain theatre licensing companies have reached an impasse on the terms and conditions for licensing plays.  The school system will continue to negotiate acceptable contract terms; however, the schools must not count on using or receiving any materials from the below companies.**

**Tams-Witmark Music Library**

**Rogers & Hammerstein Theatricals**

**If the school theatre or music program is planning on producing a play from any of the above companies, there are two options, as follows:**

1. **Choose another play from a vendor that will negotiate with VBCPS**
2. **Ask the school’s theatre and/or music booster parents organization to facilitate the contracting with the above applicable company**
   1. **Once an agreement is completed, the booster parents organization must send a copy of the fully executed contract to the school principal**
   2. **The school will pay/reimburse the booster parents organization for the related license fee, etc. in accordance with the contract (original receipt and proof of payment required)**
   3. **All financial transactions (e.g., ticket sales) for the production must be accounted for through the school**

**For further information, contact the Department of Curriculum and Instruction/Fine Arts Office (Fine Arts Coordinator).**

**19.6 CONTRACT VENDORS’ LICENSE AND REGISTRATION REQUIREMENTS**

**Vendors must address the following license and registration requirements, if applicable:**

* + **City of Virginia Beach business license**
  + **Registered in good standing with the State Corporation Commission (SCC) – www.scc.virginia.gov**

**Documentation must be provided in support of the license and/or registration, or why the license and/or registration are not applicable from the City and/or SCC. The City Attorney’s Office will be consulted, if necessary.**

19.7 CONTRACT EXECUTION POLICY – CENTRAL OFFICES

The following information and contract process are based on the School Board’s General Contract Execution Policy (3-89) for the central offices:

1. **A contract means any agreement executed (i.e., signed) to which the School Board, School Administration, or an individual school is a named party; or which any School officer or employee enters into (i.e., executes by signing when required) on behalf of the School Board, School Administration, or an individual school**
2. **Every contract (an original) shall be signed “*approved as to content*” by such individual (e.g., Assistant Superintendent, Director) in charge of the department, office, school, or other agency from which the contract originated or to which it is related (signature stamps are not permitted)**
3. **When the administrator signs a contract “approved as to content,” the administrator is representing that he/she**
4. **has read the contract,**
5. **agrees with the terms and conditions contained therein, and**
6. **is satisfied that the terms and conditions of the contract accurately reflect the agreement that was reached between the parties thereto**
7. **Every contract shall have a *fiscal note* (Appendix B – Business Forms/Documents) attached thereto which must be prepared by the department/office, and include an estimate of the costs and/or revenues generated by the contract over the life of the contract (*not* to exceed five (5) years)**
8. ***It shall be the responsibility of each administrator, when negotiating or executing a contract, to ensure that there are or will be sufficient funds available for the contract***
9. **If the value of the contract is *$5,000 or less*, the contract shall be signed “approved as to availability of funds” by the administrator**
10. **The administrator must verify that the individual providing the services is not a School Board employee or retiree.**

***See the following for further information:***

***Section10.29 – Disbursements/Expenditures (Schools and Central Offices – Employee and Retiree Payments)***

***Section 10.34 – Disbursements/Expenditures (Schools and Central Offices – Business Entities Owned By and Hiring School Board Employees (Including Immediate Family Members) and Retirees)***

1. **Every contract *shall be submitted* to the Director of Business Services for processing and review (at least two weeks before the event, contract submission deadline by the vendor, or to allow for reasonable delivery time by the vendor, whichever is longer (to allow for a “business content” review by Business Services and a “legal sufficiency” review by the City Attorney’s Office, if necessary)) for the following items (not all-inclusive):**
2. **multiple contracts for the same goods/services with the same service provider with a value in the aggregate of $5,000 or above,**
3. **contracts that extend beyond the current fiscal year,**
4. **contracts dealing with the use of school facilities,**

***See the following for further information:***

***Section 24 – School Facility Use (Schools)***

***Section 24 – School Facility Use (Schools and Central Offices)***

1. **contracts with an indemnify and/or hold harmless clause,**
2. **contracts which contain a provision subjecting the department/office to the laws of another jurisdiction (e.g., state),**
3. **contracts requiring that the department/office agree to arbitration of any contract disputes,**
4. **contracts which contain a provision subjecting the department/office to the payment of any attorney fees,**
5. **software license agreements (see I. below),**
6. **agreements with a transportation company (e.g., the leasing of a van or car to transport students),**

***See Passenger Carrier Master Agreement (Section 19.4) above (Schools) for further information.***

1. **agreements relating to the copyright laws (e.g., photocopying, reproductions, use of),**
2. **agreements funded by an intergovernmental grant, and/or**
3. **DJ services agreement (however, a Non-Employee Contract for Services form must be used with any DJ services information as an attachment)**
4. **The administrator may not accept a software license agreement requiring a signature to evidence acceptance of such agreement in order to access a particular software package or on-line service. The acceptance of such agreement by the administrator’s signature (or any central office employee’s signature) in order to access such software package or service, without legal counsel review as to “legal sufficiency” is prohibited. Such agreements shall be submitted to the Director of Business Services for processing**
5. **It shall be the responsibility of each administrator to ensure that the procurement process, which is followed prior to the award of a contract, fully complies with the requirements of the Virginia Public Procurement Act and applicable School Board policies and regulations**
6. **It shall be the responsibility of each administrator processing a contract with a value of $30,000 or above to include a Sole Source letter approved by the Director of Purchasing when there is only one source practicably available for this procurement and a contract is negotiated and awarded to that source without competitive sealed bidding, competitive negotiation, or written informal solicitation of a minimum of four (4) bidders or offerors. Such contracts must be processed through the Office of Business Services and the Office of Purchasing.**

***See Section 12.17 – Purchasing (Schools and Central Offices – Sole Source Procurements) for further information.***

1. **It shall be the responsibility of each administrator to ensure that any contract changes are approved and countersigned by all parties involved**
2. **In the event that the vendor does not offer a contract, a sample non-employee contract for services is provided on the Intranet – Business Services forms**
3. **Two contracts cannot be signed for the same event (e.g., department/office generated contract and the consultant’s contract). Only one fully signed contract for each event is permitted. However, the unsigned consultant’s contract, for example, can be used as an attachment (e.g., denote as “Attachment A”) to provide additional information (but not conflicting information)**
4. **It shall be the responsibility of each administrator to ensure that if a contract is cancelled, the contract is cancelled in accordance with the cancellation provisions of the applicable vendor contract; and before executing a new contract with another vendor for the same or similar services/goods over the same or overlapping period of time**
5. **It shall be the responsibility of each administrator to ensure that the foregoing contract process is completed before the event occurs**
6. **Any individual purporting to execute contracts who executes a contract on behalf of the School Board without the requisite School Board authority in accordance with this policy may be held personally liable for any or all of the obligations imposed on the School Board by such contract**
7. **This sub-section is intended to serve the central office administrator as a quick reference guide to the General Contract Execution Policy and should be used *after* reading the *full* text of this policy (School Board Policy 3-89)**

***See School Board Policy 3-89 – General Contract Execution Policy for further information.***

**19.8 CONTRACT EXECUTION POLICY FOR CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS**

**This policy establishes a uniform procedure for the review, approval, and execution of School Board contracts and contract change orders for the Capital Improvement Program (CIP) Projects by officers and employees of the School Board. This policy shall be applicable only to School Board construction or architectural/engineering (A/E) contracts for CIP projects entered into with any person.**

***See School Board Policy 3-90 (Contract Execution Policy for Capital Improvement Program (CIP) Projects), for the contract and contract change order process.***

20.1 AUDIT OBJECTIVES/PURPOSE – SCHOOLS

State regulations require that school activity funds be audited at least once a year. The audit must be conducted by a duly qualified accountant or an accounting firm approved by the School Board. The authorized accountant or accounting firm must be independent of the employees who are responsible for the financial operations of the school. The objectives of the annual audit are to determine:

1. Whether the cash balances and cash transactions are properly reflected during the audit period;
2. Whether school financial activities are in compliance with applicable laws and regulations, School Board Policies and Regulations, the Business Manual for Schools and Central Offices, and other authoritative documents; and
3. Whether proper internal controls are present on examined items to ensure compliance with the above referenced authoritative documents.

A by-product of the audit is to enable the auditors to advise the School Board, Superintendent, principals, Office of Business Services, and Audit Committee of the overall condition and management of the school activity funds.

*See School Activity Funds Audit (Section 20.5) below for further information, which includes the following:*

*Negative Audit Results (Section 20.6)*

*Standard School Report (Section 20.7)*

*Procedures Following Negative Audit Results (Section 20.8)*

Typical items that may be examined during the audit (not all-inclusive):

1. Cash Receipts
2. Controls and safeguards over cash receipts
3. Timeliness of deposits
4. Verification that receipts were deposited intact
5. Procedures and documentation regarding collection or recording of checks returned for insufficient funds (NSFs)
6. Collections of cash by teachers and staff, and the timely transmittal of these receipts to the bookkeeper
7. A statistical sample of receipts for proper supporting documentation and compliance with policies and procedures
8. Cash Disbursements
9. All cancelled checks for proper signatures and endorsements
10. Purchase orders for compliance with policies and procedures
11. A statistical sample of disbursements for proper supporting documentation and compliance with policies and procedures
12. Other Areas (not all-inclusive)
13. Direct appropriation expenditures for compliance with guidelines
14. Fund transfers for proper approval and use
15. Deficit accounts and proposals to eliminate the deficit balances
16. Other accounts are examined as to the purpose, source, and use of funds
17. Fluctuation analysis of accounts
18. Vending operations
19. Supply store profits analysis
20. *Corporate Sponsorship agreements for compliance with School Board Policy 7-70 and related Regulation 7-70.1*
21. *Contracts for compliance with School Board Policy 3-89*
22. Delinquent accounts for compliance with guidelines
23. Unclaimed property for compliance with guidelines
24. Inventory of assets
25. Student Activities Coordinator’s documentation of athletics gate receipts

20.2 AUDIT PREPARATION

The steps in preparing for the audit of school financial records are:

1. **Close the books as of June 30, making all necessary entries. No school activity fund should have a deficit at year-end, unless receipts (e.g., reimbursement, fundraiser, sale of inventory items)** **are forthcoming. Appropriate transfers to eliminate activity fund deficits must be made before the closing of the books. The Office of Business Services/School Business Division will contact the school with a closing schedule.**

***See Appendix A – Manatee Accounting Software for further information.***

1. **Reconcile the bank balance(s) with the activity accounts (fund ledgers).**
2. **Assemble supporting documents, such as cash receipts and cash disbursements files, cancelled checks, bank deposit slips, daily cash receipt journals, bank statements, financial statements, Receipt Books, Internal Accounting Control forms, Transmittal Envelopes, purchase orders, fundraising forms, contracts file, book fair file, NSF check file, and arranging the documentation as requested by the auditor.**
3. **Update year-end inventory list for the Supply Store, Concessions Stand, PE Uniforms, vending products (if self-service), textbooks, equipment, and athletic tickets, calculators, and other assets (see Appendix D).**
4. **List Accounts Receivable (amounts owed to the school). Give source, amount, purpose, and activity account (fund ledger) to be credited. A copy of the Obligations List (printed from the Synergy System) must be available.**
5. **List Accounts Payable (amounts owed by the school). Give vendor, amount, and activity account (fund ledger) to be charged.**
6. **Run the Manatee reports requested by the Office of Internal Audit.**
7. **Obtain an audit cutoff statement from the bank to include the last business day before the audit date.**

**The Office of Internal Audit will coordinate with the principals and bookkeepers the audit schedule and other details.**

***See School Board Policy 3-46 (Audits/Audit Committee/Internal Audit Charter) for further information.***

20.3 BANK SERVICE CHARGES ON AUDIT REQUESTS FOR BANK ACCOUNT INFORMATION

**If there are bank service charges that the bank will not waive on audit requests for bank account information (e.g., cutoff statement, confirmation, check copy), submit a Payment Request via BuySpeed to the Office of Business Services with documentation in support of the charge attached (e.g., bank statement, debit memo) for reimbursement. The documentation must be clear that the service charge was related to the audit.**

20.4 TITLE I PROGRAM FEDERAL GRANT AUDIT REQUIREMENTS

**The below items must be kept for audit purposes. Audit boxes have been provided for each applicable school. All audit materials must be housed in these boxes and kept for 5 years. The boxes must be labeled as Title I Audit Materials with the school year and kept in a secure location.**

**EDK and ALL DAY Kindergarten:**

* **Copies of all forms and reports sent to the Title I Office**
* **Lesson Plans (both teacher and assistant plans)**
* **Current Title I Inventory**
* **Documentation of parent contact**
* **Parent compacts**
* **Parent permission forms (EDK only)**
* **Teacher collaboration documentation (EDK only)**

**RESOURCE:**

* **Copies of all forms and reports sent to the Title I Office**
* **Lesson Plans**
* **Teacher collaboration documentation**
* **Documentation of parent contact**
* **Parent compacts**
* **Parent permission forms (Targeted Assistance Schools)**
* **Current Title I Inventory**
* **Record of anecdotal records**

**Federal regulations state that the above items must be kept for 5 years. Keep hard copies of these materials in an audit box in a secure area designated by the principal. All documents must be easily accessible in case of an audit. At schoolwide schools, Parent Compacts may be housed in student cumulative folders. When updating cumulative folders, at the end of the school year, Parent Compacts from previous years should be removed from the cumulative folders and be placed with the other Title I audit materials.**

**For further information, contact the Department of Curriculum and Instruction/Title I Office.**

## **20.5 SCHOOL ACTIVITY FUNDS AUDIT**

# 20.6 SCHOOL ACTIVITY FUNDS AUDIT – NEGATIVE AUDIT RESULTS

**Below is a partial list of negative audit results from prior year school activity funds audits. Negative Audit results and suggestions for improvement are based on School Board policies and regulations, accounting policies and procedures (including this Business Manual), and internal controls. The following is not intended to be a complete list of negative audit results or areas that need improvement. Other departures from policies and procedures can exist.**

**Negative Audit Results**:

1. ***A Virginia Beach City Public Schools (VBCPS) resource (e.g., cash, equipment, or furniture, or vending inventory) is missing from the school premises.* A reported theft and/or break-in at the school are not considered a negative audit result.**
2. ***A direct payment to a VBCPS employee for services rendered.*  This type of payment should be processed through the Payroll Division of the Office of Business Services for inclusion in the employee’s annual earnings from the VBCPS. The Internal Revenue Service (IRS) requires that all payments made to employees for services rendered are included in each employee’s Form W-2 each year. Failure to comply with this requirement can lead to tax penalties.**
3. ***A payment to an individual for services rendered without preparing the required form and submitting it to the Office of Business Services.* The Office of Business Services summarizes all school/central office payments to individuals for services rendered using Form W-9. The Office of Business Services reports payments totaling $600 or more to the IRS on Form 1099. Services include painting, cleaning, repairing, consulting, performances, and health-related services, such as athletic physicals.**
4. ***Any cash disbursement made payable to cash.***
5. ***Non-compliance with School Board Policy 3-89, General Contract Execution Policy* (e.g., a contract is not processed through the Office of Business Services as required by the policy).**
6. ***The bank statement is not reconciled to the general ledger each month.***
7. ***A bank account (e.g., an investment) is not recorded on the general ledger.***
8. ***Vending operations lack segregation of duties* (i.e., the same individual receives vending inventory, stocks it in the machines, and collects the funds, and/or the same individual collects from the machines, issues a receipt, and posts the funds to the general ledger).**
9. ***Student generated funds were used to benefit staff members* (e.g., funds from a student fund-raiser were used for staff welfare activities).**
10. ***A payment for goods and/or services provided by a business entity owned by or employing a School Board employee/retiree or a School Board employee’s immediate family member which does not meet all of the conditions necessary to avoid noncompliance with requirements of the Code of Virginia, Internal Revenue Code, the Virginia Beach City Code, requirements of the Virginia Retirement System, or the Business Manual for Schools and Central Offices (Section 10.34, “Business Entities Owned by or Employing School Board Employees (Including Immediate Family Members) and Retirees”).***
11. ***A negative bank account balance as of any date during the audit period* (Business Manual for Schools and Central Offices Section 14.10, “Bank Account Overdraft – Outstanding Encumbrances Exceed Cash Balance”).**
12. ***A negative account balance without a source of funds to restore the account to a positive balance.***
13. ***Deposits are not made intact* (i.e., deposits are not made in the original form of collection—cash or check). For example, the bookkeeper or a staff member replaced currency with a check by cashing staff member personal checks or reimbursements.**
14. ***Any purchase for a single item or group of items costing in excess of $10,000 paid from the internal school accounts (i.e., without being processed through the central Purchasing Office).***
15. *Collections held by staff members for more than two school days before transmitting the funds to the bookkeeper for receipt.*
16. ***Unjustified holding of funds (cash and/or checks) for more than two school days before depositing the funds in a school bank account.***
17. ***Account integrity is not maintained* (i.e., purchases for one activity are posted to the account of another). For example, staff welfare expenditures posted to the vending account is a negative audit result.**
18. ***Of the cash disbursements tested, a purchase order is not pre-approved and/or a dollar amount is not established on the face of a purchase order.* Each cash disbursement should be supported by a purchase order signed by a designated school administrator, indicating approval prior to a purchase. If the exact amount of a purchase is unknown, the purchase order should state an amount not to be exceeded. It is not a negative audit result if the invoice price is more than the purchase order price due to an unforeseen price change, shipping, handling or other related charge.**
19. ***Supporting documentation for cash disbursements is incomplete.* Payments should be supported by proof of the purchase (e.g., an original vendor’s invoice, receipts, etc.). Adding machine tape is not acceptable. If the purchase is from the school store, the store manager should sign the tape for the purchase before the employee can be reimbursed.**
20. ***Internal controls over vending operations need improvement.***
21. ***Unjustified bank deposit adjustments.***
22. ***The year-end balance of a direct appropriation account is not zero* (except the Summer School account).**
23. ***The cash journal is not reconciled with the bank deposit.***
24. ***Discrepancies exist between point of collection documentation, transmittal envelope information, and the daily cash journal.***
25. ***An inventory listing of non-capital and non-controlled assets is not maintained.***
26. ***An inventory of pre-numbered Transmittal Envelopes (VB-102), Internal Accounting Control (IAC) forms (VB-103), and/or Receipt Books (VB-100) issued to individuals is(are) not maintained.***
27. ***Support for cash disbursements does not recalculate properly, resulting in overpayments or underpayments.***
28. ***A pre-numbered Transmittal Envelope/IAC form/Receipt Book that was issued to an individual by the bookkeeper and included in the recorded inventory could not be located.***
29. ***A pre-numbered Transmittal Envelope/IAC form/Receipt Book that was issued by the Office of Supply Services to the school could not be located.***
30. ***Any other discrepancies deemed to be reportable by the auditors, including any areas that need improvement.***

20.7 SCHOOL ACTIVITY FUNDS AUDIT – STANDARD SCHOOL REPORT

**The audit report will present the below information (subject to change).**

**Audit results and suggestions for improvement are based on School Board policies and regulations, accounting procedures, the Business Manual for Schools and Central Offices, and proper internal controls.**

**AUDIT RESULTS**

***Will be described or “No material exceptions were noted during the audit.”***

*SUGGESTIONS FOR IMPROVEMENT*

*Will be described, if any*

Follow-up with Department of School Administration is recommended: Yes or No

Signature of the Director of Internal Audit

I concur with the above audit results and recommendations, if applicable.

Signature of the Principal

A copy of each report will be forwarded to the applicable Assistant Superintendent or Director in the Department of School Administration and the Director of Business Services.

20.8 SCHOOL ACTIVITY FUNDS AUDIT – PROCEDURES FOLLOWING NEGATIVE AUDIT RESULTS

The Department of School Administration will administer the below process for any negative audit results.

**The purpose of these procedures is to provide general minimum guidelines (not all-inclusive) for administrative management of those responsible for negative audit results.**

## **Procedures**

### First Audit with a Negative Audit Result(s)

1. **Responsible person(s) may be placed on a plan of action, depending on the severity of the negative audit result(s). The principal will consult with the appropriate assistant superintendent or director in the Department of School Administration.**
2. **Plan of action will be developed by the principal, in consultation with the Department of School Administration and Office of Business Services, as applicable. The plan of action will include review dates, benchmarks for improvement, and range of consequences for failure to satisfy terms and conditions of plan.**
3. **Plan of action, if applicable, will be filed with the Department of School Administration within thirty calendar days of the receipt of the written audit report, with a copy to the Office of Business Services and the Office of Internal Audit.**
4. **Plan of action, if applicable, will be implemented and monitored by the principal or, if the principal is the responsible person, the applicable assistant superintendent or director in the Department of School Administration.**
5. **Appropriate training opportunities will be provided by the Office of Business Services, as needed.**
6. **Area(s) of concern will be documented on the responsible employee(s) evaluation.**
7. **Continuing concerns will be addressed with the principal by the appropriate assistant superintendent or director in the Department of School Administration.**

**Second Audit with a Negative Audit Result(s)**

**Recurrence of a specific Negative Audit Result(s)**

1. **Recommendation from the principal to assistant superintendent of human resources to implement the consequences as specified in the plan of action and/or develop a new plan of action (e.g., if no plan of action was developed for the preceding fiscal year for the same responsible person in rectifying the specific recurring negative audit result(s)). The principal will consult with the appropriate assistant superintendent or director in the Department of School Administration.**
2. **Progressive and appropriate disciplinary actions may be administered, as applicable, to include letter of reprimand and the possibility of: probation with accompanying reduction in pay; reassignment to a non-financial position; suspension; recommendation for dismissal; a combination of the preceding; and other actions as appropriate.**

**Non-Recurrence of a specific Negative Audit Result(s)**

1. **Recommendation from the principal to the assistant superintendent of human resources to implement consequences, depending on the severity of the nonrecurring negative audit result(s) from the preceding fiscal year by the same responsible person; and/or develop a new plan of action, depending on the severity of the nonrecurring negative audit result(s) from the preceding fiscal year by the same responsible person. The principal will consult with the appropriate assistant superintendent or director in the Department of School Administration.**
2. **Progressive and appropriate disciplinary actions may be administered, as applicable, to include letter of reprimand and the possibility of: probation with accompanying reduction in pay; reassignment to a non-financial position; suspension; recommendation for dismissal; a combination of the preceding; and other actions as appropriate.**

NOTE: These procedures represent administrative responses on the part of Virginia Beach City Public Schools and are subject to change depending on the circumstances. Employee actions of a suspected criminal nature will result in a referral to the appropriate authorities.

# 20.9 AUDITS – INTERNAL

**The overall objective of the Office of Internal Audit is to assist all members of the Virginia Beach City Public Schools’ administration and of the School Board in the effective discharge of their responsibilities by providing them with objective financial and performance audits. Members of the Office of Internal Audit will not be used in the preparation or reconstruction of accounting systems, data, or records as the objectivity needed to review and report on this information would then be lost.**

**The Office of Internal Audit shall have unrestricted access to all activities, properties, personnel, and records that are relevant to the area under review. The Office shall be independent of the superintendent and school administration in the performance of its functions.**

**The Office of Internal Audit can be independent only when the Office can work freely and objectively. Independence, in fact and in appearance, permits an internal auditor to render the impartial and unbiased judgments essential to the proper conduct of any internal audit. To ensure independence, the Office of Internal Audit reports to the Audit Committee, thereby providing unrestricted access to the School Board. The Audit Committee consists of members of the School Board, and a member from business or the community.**

***See School Board Policy 3-46 (Audits/Audit Committee/Internal Audit Charter) for further information.***

# 20.10 AUDITS – EXTERNAL

**An independent audit of the School Board’s finances is required each fiscal year by either the Virginia Auditor of Public Accounts or a firm of independent Certified Public Accountants. Accordingly, the records have are audited by a firm of independent Certified Public Accountants.**

**The Office of Business Services/Financial Management division will notify (or permit the external auditors to notify, when appropriate) the schools and/or central offices on required interviews, documentation, and other applicable audit information necessary to complete the financial and compliance external audit.**

***See School Board Policy 3-46 (Audits/Audit Committee/Internal Audit Charter) for further information.***

# 20.11 AUDIT INDEPENDENCE – OFFER OF GIFTS OR FEES: EFFECTS ON OBJECTIVITY

**The Institute of Internal Auditors (IIA) *Code of Ethics* prohibits internal auditors from accepting a fee or gift from an employee, a client, a customer, or a business associate of their employer without the knowledge of senior management. No consideration should be given to the audit status as justification for receiving fees or gifts.**

**The IIA auditing standardsstate that internal auditors must be objective in performing an audit. Accepting a fee or gift may imply that the auditor’s objectivity has been impaired.**

**VBCPS employees must not offer any fees or gifts to any internal or external auditor.**

**Internal auditors must report the offer of all material fees or gifts immediately to their immediate supervisors.**

20.12 IMPROPRIETIES – REPORTING OF ACTUAL OR SUSPECTED

**The principal or central office administrator must immediately report any actual or suspected theft of funds or other improprieties to the Office of Internal Audit. To communicate a matter confidentially or anonymously, call the fraud hotline (263-1303) or write the VBCPS Internal Audit at 2512 George Mason Drive, Virginia Beach, VA 23456.**

***In addition, see School Board Regulation 2-15.1 (E), “Superintendent’s Communication Plan” regarding “Financial Abuse, Waste and Fraud.”***

21.1 RECORDS MANAGEMENT OVERVIEW

In accordance with 22.1-89.2 of the Code of Virginia, as amended, a school board shall retain and dispose of financial records in accordance with the regulations concerning financial records retention and disposition promulgated pursuant to the Virginia Public Records Act by the State Library Board. However, a school board shall not be required to retain any such records pertaining to nonappropriated school activity funds for longer than five years.

In addition, financial records must be retained in accordance with regulations adopted by the Board of Education, which incorporate/apply the above retention and disposition provisions promulgated pursuant to the Virginia Public Records Act by the State Library Board.

Section 42.1-86.1 of the Code of Virginia, as amended, requires that records, which have reached the end of their retention period, be “destroyed in a timely manner.” The Library of Virginia has defined a timely manner to be one year from the end of the retention period. Records containing confidential information, such as payroll records or workers compensation reports, must be “destroyed within six months of the expiration of the records retention period.” However, records may be retained past their retention period when that record is involved in litigation, investigation, audit, or a FOIA request.

*See the following School Board Policy and Regulation for further information:*

*School Board Policy 3-42 – Record Keeping*

*School Board Regulation 3-42.1 – Financial Records Retention and Disposition Schedule*

*In addition, see the Records Management Website (Intranet – under Services) for general information, the records management manual, forms and documents, additional links and training tools, retention schedules and other pertinent information.*

For further information, contact the Records Management Division of the City of Virginia Beach at 385-4123 (or via e-mail at recmgmt@vbgov.com) or Heather Allen, Executive Assistant to the Superintendent, at 263-1797 (or via e-mail at Heather.Allen@vbschools.com).

21.2 RECORDS MANAGEMENT – SCANNING AND DESTROYING PUBLIC DOCUMENTS

The Library of Virginia Public Records Management Manual, Chapter 7 – Reformatting Records states the following:

Destroying Records after Reformatting

“After records are reformatted, inspected, and approved according to established standards, the originals may be destroyed because they are then considered copies. The reformatted version is now the official copy of record. The Library of Virginia does not require a Certificate of Records Destruction (RM-3 Form) for copies. However, any original records with permanent retention or records created before 1913 must be offered in writing to the Library of Virginia before destruction of the originals.”

Based on consultation with the Library of Virginia Archives and Records Management Services of the Commonwealth of Virginia, the following additional records retention information is provided.

“Retention and disposition schedules are written to meet all federal and state retention requirements as set in legislation. Schedules here at LVA are media neutral. The agency or locality decides what medium they want to keep their official record copy. If the agency or locality decides to scan their paper records into an imaging system and a thorough quality control process has been completed to ensure that all pages scanned and are clear to read, the paper may be destroyed. One caveat, as hardware and software change, the records must be migrated up to the new platform so that they are accessible for the length of the retention period. Also, at the end of retention, records need to be deleted from the system. The Virginia Public Records Act (Code of Virginia § 42.1-86.1) for the disposition of public records reads as follows:

No agency shall sell or give away public records. No agency shall destroy or discard a public record unless (i) the record appears on a records retention and disposition schedule approved pursuant to § 42.1-82 and the record’s retention period has expired; (ii) a certificate of records destruction, as designated by the Librarian of Virginia, has been properly completed and approved by the agency’s designated records officer; and (iii) there is no litigation, audit, investigation, request for records pursuant to the Virginia Freedom of Information Act (2.2-3700 et seq.), or renegotiation of the relevant records retention and disposition schedule pending at the expiration of the retention period for the applicable records series. After a record is destroyed or discarded, the agency shall forward the original certificate of records destruction to The Library of Virginia.

For federal grants, there are specific times set for the retention of grant records, which is why our series reads as follows:

Grant Files, Federal and State, GS 2 010164: This series documents the receipt and expenditure of money for various projects that are funded by either state or federal grant programs. Retain 3 years or until audit, or as long as required by the terms of the grant, whichever is longer; then destroy.

This retention statement is written to cover all scenarios.”

22.1 OFFICE OF SAFETY AND LOSS CONTROL

**The Office of Safety and Loss Control’s (OSLC) primary responsibility is to ensure a safe and secure learning environment for students, staff, and community members. The OSLC works closely with the Virginia Center for School Safety to ensure that the school division is in compliance with the legislation adopted by the Virginia General Assembly; coordinates and conducts school safety audits; monitors theft/vandalism; provides training for building administrators and Security Assistants; and maintains the Emergency Response Plan and Emergency Procedures Guide. Also, OSLC oversees the inventory, replacement, and purchase of two-way emergency radios; coordinates the School Resource Officers (SRO) program with the Police Department; and is responsible for the payment of security for non-athletic student activities.**

**The Loss Control division has three sections – Occupational Safety, Property and Liability Insurance, and Workers’ Compensation. OSLC coordinates safety and training programs to establish safe and healthy working conditions for employees; conduct incident investigations and identify corrective measures, and ensure Occupational Safety and Health Administration (OSHA) compliance. In addition, OSLC handles insurance coverage for all school owned buildings, vehicles and other property, and the processing of liability and property claims with the insurance companies. OSLC also handles workers’ compensation claims with a third-party administrator for all School Board employees.**

***See the following School Board Bylaw and Policies (not all-inclusive) for further information:***

*School Board Bylaw 1-20 – Duties of the Clerk/Deputy Clerk/Acting Clerk/Bonds/Oath*

*School Board Bylaw 1-6 – Fiscal Agent*

*School Board Policy 3-47 – Surety Bonds*

*School Board Policy 3-48 – Insurance*

*School Board Policy 4-37 – Insurance/Retirement Plan*

*School Board Regulation 4-37.1 – Workers’ Compensation: Work Related Accident/Injury Leave*

*School Board Regulation 4-37.2 – Temporary Alternative Duty*

22.2 STOLEN/VANDALIZED PROPERTY

1. The following documentation must be submitted for property claims for the replacement of stolen/vandalized equipment:

* **Requisition (uncoded, except for deductible) for replacement of stolen/vandalized item(s) submitted via BuySpeed**
* **Copy of police report or police report number**
* **Copy of vandalism/theft report**
* **Written explanation of event**
* **Copy of purchase order showing specifics (model #, etc.) of stolen/vandalized item(s)**

**The above documentation must be attached to the requisition via BuySpeed with the Office of Safety and Loss Control approval path added before submitting for approval. There will be a $750 deductible per claim to offset the cost to the Risk Management Fund (current property insurance policy has a $100,000 deductible per claim). Hence, either include an account code on the requisition or submit a check (option for schools only) made payable to the Virginia Beach City Public Schools for $750.**

1. **The following are procedures to follow when School Board property (e.g., computer/laptop, digital camera, printer, etc.) is stolen/vandalized/disappears and the employee is responsible for the safekeeping of the missing item (stolen from vehicle, home, etc.):**
2. **Report the incident**

* **Elementary Schools – report to school administrator, CRS, and police**
* **Secondary Schools – report to school administrator, CRS, and SRO**
* **Central Offices – report to appropriate administrator and police**

1. **Complete the Vandalism/Theft Report (note the police incident # on report)**
2. **Send the Vandalism/Theft Report to Karen Homer in the Office of Safety and Loss Control, and a copy to Carolyn Cox in the Department of Technology (for Technology controlled assets only) for the item to be removed from the inventory.**
3. **The employee is responsible for the cost of replacement. This is also supported by the Technology Equipment Check-Out Agreement. The school, central office, and/or Risk Management Fund cannot pay for the replacement. Depending on the circumstances, the employee may want to check with their homeowner’s or auto insurance policy for possible coverage.**
4. **The replacement must be ordered through BuySpeed. The Risk Management Fund will initially cover the cost of replacement, but the employee must make arrangements with the Office of Safety and Loss Control to reimburse the Risk Management Fund.** 
   * **Add the Office of Safety and Loss Control Approval Path when ordering through BuySpeed and also use the Account Code Placeholder in the accounting tab.**
   * **The Office of Safety and Loss Control will put the proper Risk Management Fund account code on the purchase requisition and process the order.**
5. Based on the VBCPS property insurance policy discovery (missing property) clause, the Office of Safety and Loss Control will not pay for a loss “caused by, resulting from, or arising out of the disappearance of property when there is no physical evidence to show what happened to it. This would include a shortage disclosed on taking inventory or auditing records.”

In addition, VBCPS does not insure personal property of students, employees, volunteers, parents, and other individuals located on School Board property.

*See Personal Property Located on School Board Property (Section 22.6) below.*

**It is the responsibility of the school/department to secure all property when not in use, especially during summer months when individuals (e.g., students participating in summer activities, contractors for various types of construction projects) may have access to the building. It is recommended that all portable electronic devices (e.g., laptops, cameras, camcorders) be physically removed from an area of access and stored in a more secure space temporarily until normal activity can be resumed. Failure to show evidence of reasonable care of school property may result in the denial of a claim.**

22.3 GENERAL LIABILITY

**Virginia Beach City Public Schools does not insure students for medical coverage. An incident requiring medical attention is the responsibility of the parents or legal guardian through the parents’ or legal guardian’s medical insurance company. If gross negligence is alleged by the parents or legal guardian, the following information is required for appropriate adjudication by the VBCPS insurance provider:**

* **Documentation of the incident from the parent or legal guardian, student, and employee(s) at the school who witnessed the incident or was responsible for the student at the time of the incident.**
* **The documentation must include names, addresses, and telephone numbers where persons can be contacted by both the Office of Safety and Loss Control and the insurance provider. The documentation must also give a description of the incident and nature of the claim (e.g., medical payment claim, reimbursement of deductible or co-payment portion of personal insurance).**
* **Medical bills from parent or legal guardian. If not available at the time of submission, medical bills can be submitted at a later date, after the claim has been established.**
* **Copy of Student Injury Report obtained from the school nurse.**

**It is important to note that a parent’s personal medical insurance policy will be the primary coverage.**

***See Athletic Injuries (Section 22.4) below for further information.***

***In addition, see School Board Policy 5-62 (Student Accident and Dental Insurance) for further information.***

**22.4 ATHLETIC INJURIES**

**In general, athletic insurance is provided for the student/athlete participating in a Virginia High School League (VHSL) sanctioned sport. The Beach District and Virginia Beach Middle League Athletic Manuals provide parents of middle and high school student/athletes the highlights of the athletic accident insurance plan, plan exclusions and limitations, deductible, procedures for filing claims, sample forms, and other pertinent information.**

***See School Board Policy 5-62 (Student Accident and Dental Insurance) for further information.***

**For further information, contact the Office of Student Leadership/Student Activities.**

**22.5 VOLUNTARY INSURANCE PROGRAMS FOR STUDENTS**

**At the beginning of each school year, brochures are distributed to the schools, for distribution to the parents/students that provide information on the voluntary student accident insurance program for the students (certain limitations, exclusions, etc. apply).**

**For further information (including additional brochures), contact the Office of Student Leadership/Student Activities at 263-2030.**

**In addition, information on health insurance for families with no health insurance for their children, and that are eligible based on income, is available from the school nurse. This program/plan, FAMIS, is supported by federal funds and provides ongoing health care of children from birth through their eighteenth birthday (certain limitations, exclusions, etc. apply).**

**22.6 PERSONAL PROPERTY LOCATED ON SCHOOL BOARD PROPERTY**

**VBCPS does not insure personal property of students, employees, volunteers, parents, and other individuals located on School Board property. Exceptions are as follows:**

* **Personal property damage/loss claims may be considered (subject to the VBCPS insurance policy provisions, adjudication process, and final insurance coverage approval) if the School Board has simultaneously sustained damage/loss claims from the same sudden cause/event (e.g., fire) instigating the damage/loss claims.**
* Personal Property confiscated from a student that is locked in a secured location and is stolen from the secured location (e.g., safe or locked area that is only accessible by a school administrator). The personal property is subject to the VBCPS property insurance coverage as a covered loss reimbursable through the VBCPS insurance provider.  Proper documentation for claim processing to reimburse the parent/guardian includes the following:
  + Date personal property is confiscated
  + Description of personal property
  + Name of student in possession of personal property
  + Name of employee who confiscated personal property
  + **Copy of police report or police report number**
  + **Copy of vandalism/theft report**
  + **Written explanation of event**
  + **Parent/guardian name and address**
  + **Original receipt of personal property replaced**

In situations where the school was negligent (e.g., not securing the confiscated personal property), the VBCPS insurance provider will reimburse the parent/guardian for the stolen personal property; however, the school will be responsible for reimbursing VBCPS for the replacement cost of the stolen personal property.

***See School Board Regulation5-36.8 (Possession/Uses of Portable Communication Devices) for further information.***

22.7 WORKERS’ COMPENSATION PROGRAM

**It is the goal of Office of Safety and Loss Control, in conjunction with Sedgwick CMS, to assist employees with work-related injuries/illnesses to ensure that appropriate benefits are paid promptly and accurately.  Workers' Compensation is a state-mandated program funded completely by the employer and is designed to guarantee the payment of specified benefits to employees who are injured on the job and whose claim is found compensable under Virginia Law.  The district is self-insured for workers' compensation benefits; as such, benefits are paid using school division funds.**

**The following packet of forms and information has been distributed by the Office of Safety and Loss Control to the schools and central offices:**

* **Employee Injury and Investigation Report**
* **Accident Cause Chart**
* **Panel of Physicians**
* **Injury Status Report**

**For further information, contact the Office of Safety and Loss Control at 263-2450.**

## **Workers' Compensation Fraud is a Felony...**

**Anyone who knowingly files or assists in the filing of a false workers' compensation claim may be fined up to $50,000 and sent to prison for up to five years. The Virginia Workers’ Compensation Commission is not authorized to investigate allegations of workers’ compensation fraud. Allegations of fraud by workers should be reported to the Insurance Fraud Division of the Virginia State Police (877) 623-7283 or http://www.stampoutfraud.com**

**Contact the Office of Safety and Loss Control at (757) 263-2450, if you suspect an employee has committed Workers' Compensation fraud.**

**Injured? Here’s what to do…**

***\*\*\* All injured employees must***

* **Report the accident/injury to your supervisor as soon as possible.**
* **Complete and sign top portion of the Employee Injury and Investigation Report.**
* **Select a treating physician from Panel of Physicians acknowledgement form.**
* **Complete top portion of Injury Status Report and take to treating physician.**
  + **Physician will complete bottom portion with work status.**
  + **Bring completed form to supervisor by next business day.**

**NOTE: All absences must be authorized by the treating physician and employee must provide appropriate documentation.**

***\*\*\* All administrators / supervisors must***

* **Provide the workers’ compensation info packet to the injured employee.**
* **Ensure the employee completes the Employee Injury and Investigation Report.**
* **Immediately fax the report and the signed Panel of Physicians form to:**

**Sedgwick CMS at (804) 285-5832 – this initiates the workers’ compensation injury review process.**

* **Complete and sign bottom portion of Employee Injury and Investigation Report and send (via pony mail) to Office of Safety and Loss Control within 24 hours.**

**For information call:**

**Karen Curll, Loss Control Associate**

**263-2464 / 263-2451 (fax)**

**Steve LePock, Occupational Safety/Loss Control Specialist**

**263-2460**

***See the following School Board Policy and Regulations (not all-inclusive) for further information:***

*School Board Policy 4-37 – Insurance/Retirement Plan*

*School Board Regulation 4-37.1 – Workers’ Compensation: Work Related Accident/Injury Leave*

*School Board Regulation 4-37.2 – Temporary Alternative Duty*

22.8 RISK MANAGEMENT FUND

In general, the Risk Management Fund provides (not all-inclusive and subject to certain exclusions) insurance coverage for damage/loss to School Board property and/or loss/injury to School Board employees relating to a sudden cause/event (e.g., hurricane, fire, lightning, vandalism with evidence of break-in, boiler explosion/leak, employee injury, employee fraud, employee negligence), and damage/loss to non-School Board property and/or loss/injury to non-School Board employees where the School Board is held (or there is a high probability of being held) legally liable (e.g., auto accident caused by a School Board employee, gross negligence of a School Board employee leading to damage/loss).

***See the following School Board Bylaws, Policies, and Regulation (not all-inclusive) for further information:***

*School Board Bylaw 1-6 – Fiscal Agent*

*School Board Bylaw 1-20 – Duties of the Clerk/Deputy Clerk/Acting Clerk/Bonds/Oath*

*School Board Policy 3-47 – Surety Bonds*

*School Board Policy 3-48 – Insurance*

*School Board Policy 4-37 – Insurance/Retirement Plan*

*School Board Regulation 4-37.1 – Workers’ Compensation: Work Related Accident/Injury Leave*

22.9 TRANSPORTING OF STUDENTS FOR NON-INSTRUCTIONAL PURPOSES

Refer to School Board Policy 6-56 and related Regulation 6-56.1, Standards for Accrediting Public Schools in Virginia Regulation 8 VAC 20-131-10, administrative directives, and other authoritative documents.

For further information, contact the Department of School Administration.

22.10 PARKING ON SCHOOL BOARD PROPERTY

The parking of non-School Board employee vehicles on School Board property is prohibited, except for the following:

1. An approved application for the use of a school facility

*See Section 24 – School Facility Use for further information*

1. Visiting for or participating in a school event or purpose
2. City Parks and Recreation sponsored event
3. State of Emergency (e.g., inclement weather)
4. An approved vendor delivery
5. Students (with the appropriate parking decal) during regular school hours or (B) above

The School Board is not responsible for and assumes no liability for the vandalism, disappearance, or other actions of non-School Board vehicles parked on School Board property.

*See the following School Board Policies (not all-inclusive) for further information:*

*School Board Policy 5-51 – Student Vehicles*

*School Board Policy 7-57 – Vehicles and Animals on School Grounds*

22.11 ANIMALS ON SCHOOL BOARD PROPERTY

Dogs, or other domestic animals, with the exception of Seeing Eye dogs or other dogs or animals used to assist individuals with disabilities, and the unauthorized riding of horses, are not permitted on School Board Property.

However, the Superintendent may permit animals at school with the principal’s permission, providing the animals enhance the educational program.

*See the following School Board Policies and Regulation for further information:*

*School Board Policy 6-61 – Instructional Materials/Selection*

*School Board Policy 7-57 – Vehicles and Animals on School Grounds for further information*

*School Board Policy 6-40 - Science*

*School Board Regulation 6-40.1 – Use of Organisms in the Instructional Program*

22.12 LANDING ACTIVITIES ON SCHOOL BOARD PROPERTY

Emergency Helicopter Landings:

Virginia Beach City Public Schools has given a general authorization for the use of School Board property/grounds as helicopter landing sites during emergencies for air ambulance, fire reconnaissance, or crime prevention.

The urgent nature of an emergency may preclude advance notification. The pilot is responsible for ensuring that the area chosen for the helicopter landing is suitable and the safety of those on the ground is not compromised.

If a helicopter landing occurs during school operating hours, students and staff must remain at a safe distance, clear of the departure, and approach paths.

Non-Emergency Helicopter Landings:

Helicopters cannot land or depart on School Board property without the approval of the Offices of Business Services and Safety and Loss Control. Upon approval, helicopters cannot land or depart in any area within 1,000 feet of the boundary of any Virginia Beach City Public School.

The media, federal government, and other entities proposing a helicopter landing on School Board property must submit a completed School Facility Use Application to the Office of Business Services via the applicable school of the proposed helicopter landing for approval. Upon approval, a completed Helicopter Landing Authorization-Application must be submitted to the Office of Safety and Loss Control at least two weeks prior to the proposed landing date. Upon receipt of the completed application, the Office of Safety and Loss Control will contact the helicopter operator and school administration to schedule and coordinate a site evaluation/inspection.

The Office of Safety and Loss Control will issue a Helicopter Landing Authorization document after the inspection and when it is determined that the helicopter operations can be conducted safely. Stringent requirements for the safety of spectators and the protection of the environment are addressed during this authorization process.

Parachuting:

Parachuting on School Board property is prohibited, except for an approved military exhibition. The military branch proposing a military parachuting exhibition on School Board property must submit a completed School Facility Use Application to the Office of Business Services via the applicable school of the proposed military parachuting exhibition for approval. Upon approval, the Office of Safety and Loss Control will be notified to contact the appropriate military personnel and school administration to schedule and coordinate a site evaluation/inspection.

22.13 MONEY FOUND ON SCHOOL BOARD PROPERTY

Money found on School Board property by a student or another individual must be turned in to the school or central office and deposited in the school or central office bank account and posted in a separate clearing account. The school or central office is required to conduct a due diligence process in trying to locate the true owner.

The following, after consultation with the City Attorney’s Office, provides an example, in general, of a due diligence process for money found on School Board property by a student.

1. Interview the student who found the money to ascertain how many other students may know about the money and related circumstances.
2. Advertise that an unspecified sum of money was found (the date should not be given) and the specific location (e.g., bus, cafeteria), and the process to claim the money.
3. The advertisement should be limited to those who were in that specific location at the time of the loss, if possible.
4. If an individual (e.g., student/parent, employee) comes forward and can state the amount (and bills (e.g., a $100 dollar bill, a $20 and a $5 dollar bill) and date of the loss, then consideration can be given by the administrator (e.g., principal, director) to release the money to this individual.
5. If the money has not been claimed within a reasonable amount of time (e.g., 90 days), then consideration can be given by the administrator (e.g., principal, director) to release the money to the student (or student’s parents) who found the money.

Nominal amounts of money found on School Board property by various employees at various times that have not been claimed within a reasonable amount of time (e.g., 90 days) should be used for student purposes. However, money found based on other scenarios will be addressed by the Office of Business Services in consultation with the City Attorney’s Office, if necessary.

22.14 PERSONAL PROPERTY FOUND ON SCHOOL BOARD PROPERTY

Personal property found on School Board property by a student or another individual must be turned in to the school or central office and held in a secure location. The school or central office is required to conduct a due diligence process in trying to locate the true owner.

**At the school level, each school maintains a lost and found location. Many of these lost items are inexpensive clothing and maintained in a location accessible by the students. These items may be retrieved by the students at any time during the school year. Items of value or personal items (watches, money, eyeglasses, purses, wallets, expensive clothing) are maintained in a secure location, and are claimed when the rightful owner accurately describes the missing item. Parents are informed of the school’s lost & found policy. Unclaimed items are periodically donated to charity during the school year, following public announcements by the school.**

*See School Board Regulation 5-36.8 – Possession/use of Portable Telecommunications Devices for further information.*

22.15 COUNTERFEIT DOLLAR BILL DETECTION – RISK MANAGEMENT

The following documentation must be submitted for a counterfeit dollar bill detection claim for the reimbursement of money in the amount of the counterfeit bill:

* **Requisition (uncoded) in the amount of the counterfeit bill submitted via BuySpeed**
* **Copy of police report or police report number**
* **Written explanation of event**

**The above documentation must be attached to the requisition via BuySpeed with the Office of Safety and Loss Control approval path added before submitting for approval.**

***See 9.35 – Receipts/Revenues (Schools and Central Offices – Counterfeit Dollar Bill Detection-Receipts/Revenues) for further information.***

22.16 FIELD TRIPS – WATER-RELATED ACTIVITIES

**Based on consultation with the VBCPS insurance company, field trips to water parks, residential association facilities, country clubs, and other locations where water-related activities occur (e.g., swimming, tubing, sliding, boating, surfing, skiing) must be highly discouraged and are not recommended. This is due to the inherent risks, legal liability issues, and expressed and/or implied endorsement as a school function/activity.**

22.17 PUBLIC COMPLAINTS – CONTROVERSIAL MATERIALS

A refundable deposit from the complainant is required before copies of controversial materials that are subject of a complaint are removed from the school premises.

*See School Board Policy 7-12 – Complaints from the Public: Challenged Controversial Materials for further information.*

22.18 FREEDOM OF INFORMATION ACT

Official Records of the School Board are open to inspection by any citizen in the Superintendent’s Office, under central office personnel supervision, during regular office hours, in accordance with School Board Policy 7-3.

The VBCPS is committed to compliance with the Virginia Freedom of Information Act and will process requests for information in accordance with School Board Regulation 7-3.1.

A reasonable fee may be charged for search time and printing expenses in supplying copies of and generating School Board records and information.

*See the following School Board Policy and Regulation for further information:*

*School Board Policy 7-3 – Access to Records*

*School Board Regulation 7-3.1 – Freedom of Information Process/Access to Public Information*

**For further information, contact Heather Allen, Executive Assistant to the Superintendent, at 263-1007 or e-mail:** [**heather.allen@vbschools.com**](mailto:heather.allen@vbschools.com)**.**

22.19 COPYRIGHT PROTECTION

Federal copyright protection exists when a new work is set in a fixed form (e.g., book published, poster printed). No formal registration is required, although it is an option for a moderately valuable work and/or to avoid the burden of proof of ownership in a legal action for infringement. A copyright notice should be placed on the fixed form, as follows (example):

Copyright © 2012 School Board of the City of Virginia Beach. All rights reserved.

Although not required, additional language can precede the copyright notice, as follows (example):

No reproduction of this publication by any means shall be permitted.

In addition, the school or central office name (e.g., Kellam High School, Department of Curriculum and Instruction) can follow the copyright notice.

22.20 COPYRIGHT LAWS

School Board members, employees, students, and citizens who may have access to equipment capable of making copies are to abide by the copyright law (Public Law 94-553, Section 107). Appropriate copyright infringement warning notices must be posted on or near all equipment capable of making copies. The legal or insurance protection of the school division will not be extended to individuals who violate copyright laws.

See Public Law 94-553, Section 107, for the specific provisions of the copyright laws.

*See the following School Board Policy and Regulations (not all-inclusive) for further information:*

*School Board Policy 6-63 – Copyrighted Materials*

*School Board Regulation 6-63.1 – Copyrighted Laws: Generally*

*School Board Regulation 6-63.2 – Copyright Laws: Print Materials*

*School Board Regulation 6-63.3 – Copyrighted Materials: Computer Programs and Software*

*School Board Regulation 6-63.4 – Copyright Laws: Nonprint Media*

22.21 COPYRIGHT LAWS AND SITE LICENSING – MOVIES

**Movies purchased, rented, or borrowed are meant for home viewing and once they are brought outside of the home and shown in a public setting such as a school or central office, it is now a public performance and the school or central office must purchase the rights to show it publicly from the copyright owner.**

**Irrespective of whether an admission fee is charged the movie cannot be shown in a public place.  The FBI warning at the beginning of every copyrighted film by the major motion picture studios provides this warning, as follows: “...For Home Use Only....”**

**There are guidelines set by the studios, when an individual shows a movie publicly. One such guideline is that a profit cannot be generated from the showing of the movie.**

**According to U.S. federal copyright law, any time a copyrighted movie is brought outside the home and shown in a public setting, such as a school or central office and it is shown outside the curriculum program, licensing rights must be obtained.**

**Questions to ask:**

* + **Do the teachers/staff have access to televisions and VCR//DVD players in the classrooms?  If so, are they aware that the licensing rights must be obtained before the movie can legally be shown?**
  + **Is there a copyrighted video outside the curriculum regardless of where the movies come from and whether there is an admission charge?**
  + **Is there an after-school or latchkey program on School Board property and are movies a part of the after-school activities?**
  + **Do External Parent Organizations use movies for activities such as Family Movie Nights?**
  + **Do community groups use the school building and are they using movies in their activities?**

**If the answer to any of these questions is yes, contact the Copyright Licensing Manager of Movie Licensing USA.  Only Movie Licensing USA is able to offer a public performance site license for all of these Hollywood studios. No other licensing source can provide this exclusive, comprehensive coverage.**

**An annual Movie Public Performance Copyright Compliance Site License is a 12-month license that starts on the day specified by the school or central office.  The license allows anyone at a school such as teachers, after-school programs, and External Parent Organizations to show as many movies as desired throughout the year.  The school and central offices are allowed to show any copyrighted video produced by any of the major motion picture studios Movie Licensing USA represents, such as Walt Disney Pictures, Paramount Pictures, Touchstone Pictures, Hollywood Pictures, Columbia Pictures, Tri-Star Pictures, DreamWorks Pictures, Metro-Goldwyn-Mayer, Miramax Films, United Artists, Warner Bros., Sony Pictures, Universal Pictures,  Lion’s Gate Films,  and New Line Cinema.**

**The following presents the various types of licenses:**

**Annual Public Performance Site License:**

**An annual Movie Public Performance Copyright Compliance Site License is a 12-month license that starts on the day specified.  The license allows anyone on School Board Property such as teachers, after-school programs, and External Parent Organizations to show as many movies as desired throughout the year.  The cost of the license is based on the total enrollment of the school.**

**Multi-Year Licensing:**

**Movie Licensing USA now offers Multi-Year Licensing.  If you purchase two years of licensing up front, you will receive an additional 10% off the flat rate.**

**An Educational Exemption is a precise activity that allows the legal use of movies in certain types of teaching. In order for a movie to be considered an "Educational Exemption," all of the below criteria must be met:**

* **A teacher or instructor must be present**
* **The movie is shown in a classroom setting with only the enrolled students attending**
* **The movie is used as an essential part of the current core curriculum being taught. The teacher or instructor must show how the use of the motion picture contributes to the overall curriculum**
* **The movie being shown is a legitimate copy, not taped from a legitimate copy or taped from TV**

**For further information, contact the Copyright Licensing Manager of Movie Licensing USA at 877-321-1300 and/or** [**www.movlic.com**](http://www.movlic.com/)**.**

22.22 COMPLIANCE AND ADA STATEMENTS

Below is an example of an approved Compliance Statement that must be put on most school division publications (some exceptions might be fliers, invitations, etc.). Schools and central offices that publish their own materials must post it on all major school and departmental publications. The City Attorney’s Office advises that a second ADA statement be included (schools and central offices will need to fill-in their appropriate contact on the second ADA statement).

**The Virginia Beach City Public Schools prohibits discrimination on the basis of race, color, religion, sex, ethnicity, national origin, age, disability, pregnancy and childbirth, or marital status. School Board policies and supporting regulation (Policies 2-33, 4-4, 5-7, and 6-7, and Regulation 5-44.1) provide equal access to courses, programs, counseling services, physical education and athletics, vocational education, instructional materials, and extracurricular activities. Violations of these policies should be reported to the Director of Student Leadership at 757-263-2020 or the Assistant Superintendent of Human Resources at 757-263-1133.**

**Alternative formats of this report, which may include taped, Braille, or large print materials, are available upon request for individuals with disabilities. Call or write Sammy Cohen, Director of Business Services, Virginia Beach City Public Schools, 2512 George Mason Drive, P.O. Box 6038, Virginia Beach, Virginia 23456-0038. Telephone 757-263-1033, fax 757-263-1739, or email at** [**scohen@vbschools.com**](mailto:scohen@vbschools.com)**.**

For further information, contact the Department of Media and Communications at 263-1075.

23.1 GRANTS ADMINISTRATION

All grant applications and awards should be in the name of the School Board of the City of Virginia Beach (Virginia Beach City Public Schools) and the name of the school, if applicable, and not individual employees. However, certain grantor agencies may only permit, for certain purposes, individuals to apply and be awarded a grant based on predetermined criteria.

*See Grant Awards to School Board Employees (Section 23.5) below for further information.*

**Grant funds must be used in accordance with each grant agreement (e.g., grantor letter/notice, assurances, and applicable regulations). All non-intergovernmental grants (e.g., non-profit entities, foundations, corporate enterprises) can be accounted for at the school level (in accordance with the Business Manual (e.g., employee travel reimbursement requests)); however, the Office of Business Services can be requested to account for a school non-intergovernmental grant. A separate file must be maintained for each non-intergovernmental grant that includes the grant award, award letter/notice, application, applicable requirements/restrictions, and other pertinent documents and information; and related financial reports disclosing receipts and disbursements.**

**All intergovernmental grants (i.e., from Federal Government or Commonwealth of Virginia) must be accounted for by the Office of Business Services/Financial Management Division, for audit purposes. The Office of Business Services will maintain a separate file for each intergovernmental grant that includes the grant award, award letter/notice, application, applicable requirements/restrictions, budget amendments, Grant Budget Management Control Sheets, related financial reports disclosing receipts and disbursements, reimbursement requests, and other pertinent documents and information.**

The procedures enumerated below must be followed upon receiving notification of an intergovernmental grant award notification. Grant notification formats include, but are not limited to, a Superintendent’s Memo from the Virginia Department of Education and/or a copy of the award letter.

1. A Grant Coordinator must be assigned to each intergovernmental grant. The Grant Coordinator must ensure that the grant funds are being expended appropriately in accordance with the proposed plan submitted and approved in the application. The Grant Coordinator must ensure that all rules and requirements of the grant are being met.
2. The Grant Coordinator must forward to the Office of Business Services/Financial Management Division a copy of the award letter or notification, a copy of the grant application, and grant budget in VBCPS chart of accounts format. The grant budget must be submitted on the Grant Budget Management Control Sheet (GBMCS) and be routed through the appropriate signature approval path. A sample of this form can be found in Appendix B and downloaded from the Intranet under Forms, Business Services, Business Services General Forms, Grant Budget Management Control Sheet (Excel format).
3. The Office of Business Services/Financial Management Division will establish a grant number and provide the number to the grant coordinator. Upon the receipt of the GBMCS, the budget will be set-up in the accounting system (InSITE). Procedures for making grant expenditures are the same as procedures for all other general expenditures. Purchase requisitions, payment requests, travel reimbursement vouchers, and applicable payroll payments via the WISE process are required to be approved by the Grant Coordinator, Principal and/or Director, Grants Manager, and others determined to be required in the signature approval path.
4. The Office of Business Services will send a monthly Statement of Expenditures and Encumbrances and a payroll report to each Grant Coordinator. These statements must be balanced against the financial records of the Grant Coordinator each month. Any discrepancies must be communicated to the Office of Business Services immediately.
5. The Office of Business Services will complete the required grant reimbursement requests and monitor the receipt of reimbursement requests. The grant coordinator is responsible for reviewing and approving the reimbursement requests.
6. The Office of Business Services will send an Encumbrance Detail Report to the grant coordinator 45 days prior to the closing date of the grant (and periodically thereafter, as needed) to evaluate the status of all outstanding encumbrances and to ensure that all of the outstanding encumbrances are liquidated by the closing date of the grant.

*See Online Management of Education Grant Awards (OMEGA) (Section 23.18) below (Central Offices) for additional information regarding No Child Left Behind (NCLB), IDEA, and other grants.*

*See Grants.Gov (Section 23.2) below for information on locating and applying for additional federal grants.*

*In addition, see the following School Board Policies for further information:*

*School Board Policy 3-17 – State Funds*

*School Board Policy 3-18 – Federal Funds*

23.2 GRANTS.GOV

**Grants.gov is a central storehouse for information on over 1,000 grant programs and access to approximately $500 billion in annual awards. Grants.gov was developed so public agencies could allow applicants within their agency to apply for Federal Grants and ultimately manage grant funds online through a common web site, simplifying grants management and eliminating redundancies.**

**E-Business Point of Contact**

**Currently the Grants Manager in the Office of Budget Development is registered with the Central Contractor Registry (CCR) as the school division’s E-Business Point of Contact. The E-Business Point of Contact has the sole authority to designate which staff members from the school division are allowed to submit applications electronically through Grants.gov. Staff members designated to submit applications are called Authorized Organization Representatives (AORs).**

**AOR Registration**

**To initiate the AOR registration, the staff member must register and establish their profile at Grants.gov. Upon completion of registration, the staff member will receive notification that the registration process has been initiated and the organization’s E-Business Point of Contact must authorize your profile.**

**The E-Business Point of Contact will be notified via e-mail that an individual from the school division has registered with Grants.gov and is requesting to be designated as an AOR.**

**Once the E-Business Point of Contact assigns the “Authorized Applicant” role to the staff member, the staff member will receive an e-mail stating that the designation as an AOR has been granted. The staff member will now be able to submit applications through Grants.gov. Only after the staff member receives this authorization will the staff member be able to submit applications at grants.gov.**

**The username and password that was entered as part of the initial registration will only be used to login at Grants.gov as an applicant and when submitting the application. To track the authorization process, go to:**

**https://grants.gov**

**Select “Track Application” to view the application status.**

23.3 PROCUREMENT/PAYMENT CUTOFF DATE FOR GRANTS

Due to delivery, backorder, terms and conditions, cash discounts, price decrease/increase, budget adjustment, reporting, and similar issues, purchase requisitions, payment requests, reimbursement requests, and similar transactions must be submitted to the Office of Business Services/Accounts Payable Division within 45 days prior to the closing date of the grant. For qualified grants handled at the school level, these transactions must be submitted to the school’s bookkeeper within 45 days prior to the closing date of the grant.

23.4 INTERGOVERNMENTAL GRANT REIMBURSEMENT ACCOUNTS

Intergovernmental grant disbursements at the school level, if any, and related reimbursements should be accounted for by establishing a “*grant name* Reimbursement” account under the grants accounts category.

*See Section 7.9 – Standard Chart of Accounts (Schools – Class/Scholarship/Grant – 0725-0749 Grant Accounts) for further information.*

23.5 GRANT AWARDS TO SCHOOL BOARD EMPLOYEES

Certain grantor agencies may only permit, for certain purposes, individuals to apply and be awarded a grant based on predetermined criteria. Applications for a grant award(s) to a School Board employee(s), where the grant directly impacts the school’s instructional program during regular school hours (or an after-school school program) must adhere to the following:

1. The employee must inform the principal of the potential grant, purpose of the grant, instructional program impact, and other pertinent information
2. The employee must provide documentation to the principal that the grantor agency only permits individuals to apply and be awarded a grant
3. The principal must pre-approve the application for the grant award
4. The principal must ascertain the instructional program advantages (e.g., additional materials and supplies, equipment, books, field trips, professional development, after-school tutoring program) of the grant award on the school and school division as a whole
5. The principal must ascertain the instructional program disadvantages (e.g., substitute(s) for the teacher’s periodic absence(s) on grant related activities) of the grant award on the school and school division as a whole
6. The employee must provide a copy of the grant application, award letter/notice, applicable requirements/restrictions and related regulations, and other pertinent documents to the principal
7. The employee is wholly responsible for compliance with and adhering to all of the grant requirements/restrictions and related regulations including the following (not all-inclusive):
   1. Separate financial records
   2. Separate bank account
   3. Financial reporting
   4. Procurement of goods and services
   5. Payments to vendors and individuals who are not School Board employees, students, and volunteers. Approved payments to School Board employees must be made through the Office of Business Services/Payroll Division via the WISE Time and Attendance module

*See the following for further information:*

*Section 10.7 – Disbursements (Schools – Student Payments)*

*Section 10.29 – Disbursements (Schools and Central Offices – Employee and Retiree Payments)*

*Section 10.35 – Disbursements (Schools and Central Offices – Volunteer Payments)*

* 1. Program records and reporting
  2. Financial and Compliance Audits

1. The employee must periodically provide a report on the instructional program impact and financial condition of the grant to the principal (in a format(s) that is agreeable to the principal)

If the school has been named the fiscal agent of the grant, then the grant must be accounted for and monitored (e.g., financial condition) by the school. However, the employee is wholly responsible for compliance with and adhering to all of the applicable grant requirements/restrictions and related regulations, and A through H (except for G 1 and 2) above.

If a grant does not directly impact the school (e.g., teacher’s grant activities (e.g., research project) are after regular school hours/commitments and do not directly impact the school’s instructional program or classroom), then only A, B, and G above are applicable. The employee must provide documentation to the principal that the grant does not directly impact the school (part of A above).

23.6 SCHOOL SUPPLIES FOR LOW INCOME AND HOMELESS STUDENTS

**Community organizations including WAVY TV-10 conduct school supply drives during the summer to benefit low income and homeless students. The school supplies are collected and distributed through School Social Work Services. Parents are advised to request these services through their child’s school. A Fact Sheet (sample shown below) and Request for School Supplies Form are attached to the memorandum sent by the Department of Curriculum and Instruction around the first week of August.**

**Any student who receives free or reduced price lunch is eligible for these supplies. When a parent or teacher requests that a student receive school supplies from this source, the Request for School Supplies form must be completed. Parental permission to use the free lunch information is required. Fax this information to 263-2062, Attention: School Supplies. The orders will be filled and brought to the school by the school social worker assigned to the particular school or sent via pony.**

**In addition, the Homeless Education Program, Project HOPE, provides school supplies for homeless children and youth. If the school has students that meet that description, the parent can call 263-2301 to request supplies directly. They will be distributed in the same manner as described above. The local homeless shelters are being provided with bulk orders of supplies to give to the students residing with them at the opening of school.**

**The following is a sample Fact Sheet attached to the above memorandum:**

**School Supplies for Low Income Students**

**Fact Sheet**

**The school supplies donated through the community supply drives will be distributed through School Social Work Services.**

**Who is eligible? Any student who is eligible for Free or Reduced Price Lunch. The parent must give permission to use this information.**

**Is anyone else eligible? If there are extenuating circumstances, these will be considered on a case-by-case basis. Homeless students can obtain supplies through Project HOPE. The parent must call to request these directly at 263-2300 or 263-2062.**

**How do we access the supplies? Download the attached form; complete the requested information; include appropriate supply list; fax back to School Social Work Services 263-2301.**

**When? The supplies will be available after the first week of September, until the supply is depleted. The forms can be faxed over as soon as the request is made.**

**For more information contact: The School Social Worker assigned to your school or Gay Thomas, Coordinator, School Social Work Services, 263-2300.**

For further information, contact the Department of Curriculum and Instruction.

23.7 ADVANCED PLACEMENT AND INTERNATIONAL BACCALAUREATE TEST FEE REIMBURSEMENTS FOR LOW-INCOME STUDENTS STATE GRANT

**The Virginia Department of Education (VDOE) has entered into a Direct Billing agreement with the College Board and will pay the College Board directly for Advanced Placement (AP) tests for students taking the exam and who are identified for reduced fees. International Baccalaureate (IB) test fees for students identified as low income will be reimbursed to schools (contingent on federal program grant approval) based on the number of exams administered to students identified for this opportunity. The number of Reduced Fee exams are determined by each high school and indicated on the College Board invoice and/or IB registration forms generated by each school’s AP and/or IB coordinator. The College Board will not charge the division for tests coded as low income. According to the guidelines established by the VDOE, no fees are to be charged to these students when registering to take one or more of the exams. Any fees that have been collected to date must be refunded to the student. To ensure the school division’s Reduced Fee exams are properly recorded, a copy of the College Board’s invoice form and/or a copy of the IB test registration form(s) that indicates the number of low-income students who took an AP and/or an IB exam at each school must be submitted to the VDOE by the Office of Secondary Instructional Services. A school division summary will be prepared and forwarded to the Virginia Department of Education.**

**In order to meet VDOE requirements, it is important that the AP and/or IB test coordinator ensure that all AP and IB tests given to low-income students are coded correctly. In addition, submit a copy of the College Board (state copy) invoice form and/or the International Baccalaureate registration form(s) without student names to the Office of Instructional Services by the date communicated.**

**In order to meet VDOE requirements, it is important that the AP and/or IB test coordinator:**

* **Ensure that all AP and IB tests given to low-income students are coded correctly**
* **Submit a copy of the College Board (state copy) invoice form and/or the International Baccalaureate registration form(s) without student names to the Office of Instructional Services by the date communicated**

**The process for handling this will be discussed at scheduled meetings of the coordinators handling AP and/or IB testing program from each high school.**

For further information, contact the Department of Curriculum and Instruction/Office of Instructional Services and Academy Programs.

In the event that the above Direct Billing agreement ceases, the below process will be reinstated.

The Commonwealth of Virginia Department of Education (VDOE) will reimburse, subject to the availability of funds, all or part of the cost of student paid fees for Advanced Placement (AP) and International Baccalaureate (IB) tests for students who take the test(s) and are identified as economically disadvantaged. The school division must submit a copy of the College Board’s AP remittance form and/or IB test registration form that indicates the number of low-income students who took an AP and/or IB test at each school. A school division summary is prepared and forwarded to the VDOE.

In order to allocate grant funds to each school for reimbursement purposes, the following information must be submitted to the Office of Secondary Instructional Services (required submission date will be communicated to the high school principals):

* College Board and/or International Baccalaureate remittance form(s)
* Completed Request for Reimbursement form
* Listing of the number of economically disadvantaged students that took the exam and the amount of the AP testing fees paid

When the VDOE notifies the school division of the final award amount, the Office of Secondary Instructional Services will notify the high schools of the final per student reimbursement amount.

Once the school division receives the award amount from the VDOE, a check will be requested by the Office of Secondary Instructional Services to be sent to each high school for depositing in the school’s advanced placement account.

For further information, contact the Department of Curriculum and Instruction/Office of Instructional Services and Academy Programs.

23.8 FOSTER CARE REIMBURSEMENT STATE ASSISTANCE

**The school division is eligible for reimbursement for the cost of educating children who are not legal residents of Virginia Beach, but are placed in foster care in the Virginia Beach geographical boundaries by state agencies. To prepare the division report for each school year, the assistance from the schools is needed in completing the appropriate forms.**

**The full legal name of any foster child who was a legal resident of the Commonwealth of Virginia, but not a legal resident of the City of Virginia Beach, and was enrolled between July 1 – June 30 of the requested school year, must be listed. Legal residence is defined as the domicile of the child’s parent, legal guardian, or location of the custodial agency holding custody of the child.**

**Reimbursement is given for total days enrolled per student. The # OF DAYS ENROLLED REGULAR SCHOOL (column 7 of the Foster Care Information form (Appendix B)) means total days in membership (days present plus days absent).**

**For further information, contact the Department of Curriculum and Instruction/Office of Programs for Exceptional Children or Office of Student Leadership/Student Services.**

23.9 TITLE I (PART A) PROGRAM FEDERAL GRANT

**Title I (Part A) provides supplemental educational services for eligible public and private school students to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach at a minimum, proficiency on challenging State academic assessments. Schools qualify for Title I (Part A) services based on the March 31 free and reduced lunch data.**

Title I (Part A) qualified disbursements at the school level, if any, and related reimbursements should be accounted for by establishing a “Title I Reimbursements” account in the grants accounts category.

*See the following for further information:*

*Section 17.8 – Inventories and Capital Assets (Schools – Title I Program Federal Grant Inventory Requirements)*

*Section 20.4 – Audits (Schools – Title I Program Federal Grant Audit Requirements)*

For further information, contact the Department of Curriculum and Instruction/Title I Office (Title I Coordinator).

23.10 TITLE I (PART A) PROGRAM FEDERAL GRANT – READ AND RISE PARENTAL INVOLVEMENT PROGRAM

Read and Rise is a sustainable and systematic literacy engagement program designed to bring families, schools, and communities together to support children’s literacy development, while celebrating the positive impact of family culture and tradition. The kit includes modules for the parental involvement liaison to present home guide books for parents, a book for home use, and a book for students to create their own piece of literature.

Each Title I school’s parental involvement liaison was given a Read and Rise kit to hold a parent involvement night with hard to reach populations in their schools. The parental involvement liaison will work with the reading specialist, Title I reading teachers, and Reading Recovery teachers to plan the event.

For further information, contact the Department of Curriculum and Instruction/Title I Office (Title I Coordinator).

**23.11 TITLE II (PART A) PROGRAM FEDERAL GRANT**

**Title II (Part A) funds are to be used to develop instructional programs that increase student academic achievement through strategies such as improving teacher and principal quality; increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and holding local education agencies and schools accountable for improvements in student achievement.**

**The funds made available under Title II (Part A) shall be used to carry out one or more of the following activities:**

**1) Develop and implement mechanisms to assist schools in effectively recruiting and retaining highly qualified teachers, including specialists in core academic subjects, principals, and pupil services personnel; particularly within elementary schools and secondary schools with a high percentage of low-achieving students**

**2) Develop and implement initiatives to assist in recruiting highly qualified teachers (particularly initiatives that have proven effective in retaining highly qualified teachers)*,* and hiring highly qualified teachers, who will be assigned teaching positions within their field including—**

* **Providing scholarships**
* **Providing signing bonuses**
* **Providing other financial incentives, such as differential pay, for teachers to teach academic subjects in which there exists a shortage of highly qualified teachers within a school or within the local educational agency, and in schools in which there exists a shortage of highly qualified teachers**
* **Recruiting and hiring highly qualified teachers to reduce class size, particularly in the early grades**

**3) Provide professional development activities that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals.**

**Additional detail on activities is provided in the Title II, Part A Teacher Quality Guidelines, Instructions, and Assurances located at:**

[**http://www.doe.virginia.gov/federal\_programs/esea/title2/part\_a/index.shtml**](http://www.doe.virginia.gov/federal_programs/esea/title2/part_a/index.shtml)

**Title II (Part A) qualified disbursements at the school level, if any, and related reimbursements should be accounted for by establishing a “Title II, Part A Reimbursements” account in the grants category.**

**For further information, contact the Department of Curriculum and Instruction/Office of Instructional Services and Academy Programs.**

**Relocation Expenses under Title II (Part A)**

**The Department of Human Resources uses a portion of Title II (Part A) funds to partially reimburse selected Early Commitment teachers for travel and moving expenses based on the following criteria:**

* **Availability of funds through the Title II (Part A) grant**
* **Early commitment status (critical shortage subject area teacher)**
* **Moving to Virginia Beach from at least fifty miles away**
* **Meeting guidelines as set forth by the Internal Revenue Service with regard to allowable expenses and taxable versus non-taxable items**
* **Agreement by the employee to return reimbursed funds in the event that they do not complete at least one contract year of employment with VBCPS.**

For further information on relocation expense reimbursement, contact the Department of Human Resources.

23.12 NAVAL JUNIOR RESERVE OFFICERS TRAINING CORPS (NJROTC) FEDERAL PROGRAM

The NJROTC was established under authority of Title 10, United States Code, Chapter 102. The NJROTC program is operated under guidance of the Secretary of the Navy (SECNAV). The Chief of Naval Education and Training (CNET) is the responsible administrative agent for SECNAV and is granted authority commensurate with this responsibility. Local NJROTC units and school authorities receive guidance and program support from CNET via the area manager.

Instructor personnel are qualified retired officers and noncommissioned officers of the U.S. Navy, Marine Corps, and Coast Guard who have served on active duty for at least 20 years or have retired under the Temporary Early Retirement Authority (TERA). Instructional materials and equipment related to the teaching of the naval science courses at the host secondary school are provided. The Navy is authorized to issue to schools with NJROTC units: textbooks, materials, equipment, and uniforms belonging to the government of the United States, and to authorize such expenditures from Navy appropriations, as may be deemed necessary, for the efficient maintenance of the NJROTC unit. Services, materials, and supplies necessary for the successful operation of NJROTC units and not included in those, which the institution must furnish, will be procured as outlined in the NJROTC Supply Manual (NAVEDTRA 37123 Series). Local responsibility for operation of the NJROTC unit rests with the school authorities.

The school must maintain a minimum NJROTC enrollment of no less than 100 students, or 10 percent of the number of students enrolled in the institution, whichever is less, who are enrolled in a grade above the eighth grade, and who are able to participate fully in the physical education program of the institution.

The school system must ensure the level of active duty pay and allowances, less retired or retainer pay, is the minimum salary the institution shall pay the NJROTC instructors. The institution is the employing agency and shall pay the full amount due to the individual employed. NJROTC instructor employment days contracts shall provide for a minimum of 300 employment days per year computed as 30 days per month for 10 months. The Navy shall pay the institution one-half of the difference between the individual’s entitled retired pay and the active duty pay and allowances, excluding hazardous duty and proficiency pay, which they would receive if ordered to active duty. The Navy reimbursement responsibility is limited to the period of employment specified on the NJROTC Instructor Annual Certification of Pay and Data Form (DD2767) regardless of the institutions distribution of pay.

Based on documentation received, CNET will automatically initiate quarterly salary reimbursement to each school division participating in the NJROTC program. Reimbursements will normally be made by the 10th day of the month following the end of each quarter (September 30, December 31, March 31, and June 30). Reimbursement checks or electronic funds transfers (EFT) are issued by the Defense Finance and Accounting Service (DFAS).

Resource Administration

The SNSI (Senior Naval Science Instructor), as head of the Naval Science Department, is responsible for financial management of unit resources, briefing school administrators on reimbursement requirements, and ensuring compliance with CNET guidance regarding expenditure and reimbursement of Navy funds appropriated for the NJROTC program. The SNSI will coordinate submissions for reimbursements by the Navy. The SNSI shall ensure that a current copy of the reimbursement guidance is provided for use by officials responsible for processing requests for reimbursement. The SNSI will monitor expenditures closely throughout the year. During the third quarter, each SNSI will review and project total fiscal year requirements for transportation and uniform maintenance. If it is determined that all authorized funds will not be utilized, and are not obligated, information will be forwarded to CNET via the area manager not later than 15 July.

Reimbursement via Public Voucher for Purchases and Services Other Than Personal, Standard Form 1034 (SF 1034)

Reimbursement will be made for expenditures as specifically authorized via letter from CNET, or for expenditures authorized in support of the NJROTC unit. Authorized expenditures are:

* Instructor attendance at New Instructor Orientation Training (NIOT)
* Annual Area In-Service Training
* NJROTC meetings for the Curriculum Committee, Information Technology (IT) Committee, New Instructor Orientation Training (NIOT) Guest Instructors and Lead Instructors, or other special meetings organized and funded by CNET
* Air rifles and authorized equipment per the NJROTC Supply Manual
* Unit orientation trips up to the authorized amount per cadet
* Uniform cleaning and alterations
* Units may submit SF 1034s for reimbursement for expenditures from unit or school funds as authorized by CNET. The form is filled out correctly with entries made by the unit/school in the following blocks only:
* Number and Date of Order (use sequential numbers, e.g. 001, 002, etc.)
* Date of Delivery or Service
* Articles or Services
* Quantity
* Unit Price, Cost/Per
* Amount
* School Official Name/Title/Signature – A school official is someone other than the SNSI or NSI (Principal)
* Ink, other than black, is recommended for the signature
* Total
* All supporting documents needed are attached (i.e., receipts, invoices, authorization letters from CNET, etc.).
* The original form has not been altered with whiteout, correction tape, etc.
* The correct name and address is contained in the Payee’s Name and Address Block. If the address is incorrect, contact NJROTC Instructor Pay at CNET to receive a corrected form.
* No marks or entries have been made below Block Total
* The SF 1034 claim does not exceed the amount authorized
* The reimbursement claim being submitted is for a purchase completed no later than 30 September of the current fiscal year
* The SF 1034 is being submitted no later than 31 December for a purchase completed by 30 September of the same calendar year
* Mail SF 1034s to: Commanding Officer, NETPDTC N811A, 6490 Saufley Field Road, Pensacola, VL 32509-5241
* Each school must ensure the Naval Education and Training Professional Development and Technology Center (NETPDTC), NJROTC Accounting has the correct mailing address for reimbursement checks if EFT is not in use.

Unit Accounts/Ledgers

Units may use one account for appropriated funds or “Navy money”. However, separate accounting, or separate ledgers, must be used for the five types of funds. Keeping appropriated funds separate from unit/school funds is required and will be inspected by the area manager. Funds are not to be mixed, traded, or substituted in any manner. Ledgers should be clear, legible, and contain at least the entries of date, amount, purpose (for what or who), balance, and receipts. The five types of funds are:

1. Orientation – Funds for transportation, lodging and meals for cadets are allocated each fiscal year by the area manager to each unit. The unit may submit SF 1034s for authorized expenditures up to the authorized amount. This is a fiscal year allocation, which is given for orientation money per cadet based on 1 October enrollment or $1,200, whichever is greater. This authorization is subject to change. Requests for increases to authorized amount must be submitted in advance to the area manager for approval prior to obligation of funds. Claims should be submitted monthly when the cumulative amount claimed exceeds $100. When the monthly amount to be claimed is less than $100, a claim may be submitted quarterly (March, June, September, December). Claims must be submitted by the 10th of the month following the end of the claim period, whether monthly or quarterly.
2. Organizational – Funds for organizational items will be provided so units can order from the Navy Exchange Command (NEXCOM). Each unit is currently authorized $500 per fiscal year that is subject to change. Units will be advised each fiscal year of the amount authorized by the area manager.
3. New Uniform Issue – Funds for new uniform purchases are allocated each fiscal year by the area manager to each unit. The unit may order, through Joint Unit Management Systems (JUMS), new uniform items for replenishment up to 125% of allowed uniform items based on 1 October enrollment. The SNSI must ensure the unit allowance and allocation is not exceeded. Requests for increases to authorized amount must be submitted in advance to the area manager for approval prior to obligation of funds.
4. Uniform Alteration and Maintenance – Funds for alterations and maintenance of uniforms for cadets are allocated each fiscal year by the area manager to each unit. The SNSI must ensure the authorized amount is not exceeded. Requests for increases to authorized amount must be submitted in advance to the area manager for approval prior to obligation of funds. The unit may submit SF 1034s for authorized expenditures up to the authorized amount. This is a fiscal year allocation, which is given per cadet based on 1 October enrollment and is subject to change. The SNSI must ensure the authorized amount is not exceeded. Authorized expenses are limited to minor alterations, i.e., attaching insignia, minor repairs of uniforms to be reissued, cleaning/laundering in preparation for storage. Reimbursement is not authorized for routine cleaning properly required of the cadet during the school year. SF 1034s will be submitted for reimbursement.
5. Unit Support and Maintenance Fund – Each unit will receive an automatic annual payment on 31 January of approximately $800 from NETPDTC Accounting to cover certain routine expenses incurred in support of the NJROTC program. The amount is subject to change. Units with enrollments greater than 500 will receive twice the prescribed amount. This is not a fiscal allocation and may be carried over from year to year in a unit’s account. The following expenditures are authorized:
6. Minor repairs to computer classroom equipment
7. Federal Express charges to send equipment to Saufley Field for repairs
8. Long distance toll charges and message units
9. Audiovisual equipment repairs and supplies
10. Subscriptions to Navy related publications and periodicals
11. Name tags
12. Printing and engraving
13. Plaques, trophies, ribbons, frames, and folders
14. Entrance fees
15. Air rifle and drill team equipment and supplies
16. Air rifle range fees
17. Flags and related parade equipment
18. Film, developing costs, and other camera supplies
19. Advertising and publicity materials
20. Keys and locks
21. Software
22. Postage
23. Internet access
24. Digital camera

NOTE: If an expense is not included on this list, or if special authorization has not been granted, contact the Area Manager before incurring an expense.

Examples of items that may not be purchased with Unit Support and Maintenance Funds are:

* Birthday cakes
* Pizza parties
* Fuel
* Tips
* Field trips
* Admission tickets
* Clothing

NJROTC disbursements at the school level and related reimbursements should be accounted for by establishing a “NJROTC” account under the grant accounts category (i.e., 0750). Extended accounts should be set up, as needed for the five types of funds-(Orientation, Organizational, New Uniform Issue, Uniform Alteration and Maintenance, Unit Support and Maintenance). Additional extended accounts should be set up for Reimbursements of expenditures as specifically authorized via letter from CNET that are not in one of the above five types of funds such as:

* Instructor attendance at New Instructor Orientation Training (NIOT)
* Annual Area In-Service Training
* NJROTC meetings for the Curriculum Committee, Information Technology (IT) Committee, New Instructor Orientation Training (NIOT) Guest Instructors and Lead Instructors, or other special meetings organized and funded by CNET

See <https://www.njrotc.navy.mil>, for further information.

23.13 HOMELESS EDUCATION PROGRAM FEDERAL GRANT

**McKinney-Vento Homeless Assistance Act is part of the No Child Left Behind Act of 2001. The homeless education program in Virginia Beach is referred to as Project HOPE. Project HOPE utilizes a school social worker as a connector between school personnel, community homeless service providers, and the clients.**

**McKinney-Vento funds supplement division efforts to transport homeless students to their school of origin. This funding also provides school supplies, tutoring, homework assistance, and other services aimed at school success and deleting barriers to enrollment.**

***See School Supplies for Low Income and Homeless Students (Section 23.6) above.***

**McKinney-Vento Homeless Grant - Project HOPE disbursements at the school level, if any, and related reimbursements should be accounted for by establishing a “McKinney-Vento Reimbursement” account under the grants accounts category.**

*See Section 7.9 – Standard Chart of Accounts (Schools – Class/Scholarship/Grant Accounts – 0725-0749 Grant Accounts) for further information.*

**For further information, contact the Department of Curriculum and Instruction, Office of Programs for Exceptional Children (Homeless Liaison).**

23.14 CARL PERKINS FEDERAL GRANT

**The purpose of Carl D. Perkins Vocational and Technical Education Grant is, as follows:**

* + - 1. **To build on the efforts of localities to develop challenging academic standards;**
      2. **To promote the development of services and activities that integrate academic, vocational, and technical instruction and that link secondary and postsecondary education;**
      3. **To increase local flexibility to provide services and activities; and**
      4. **To disseminate national research and to provide professional development and technical assistance that will improve vocational and technical education programs.**

**The goals of the grant include:**

* **Provide professional development opportunities to teachers, counselors, and administrators**
* **Develop, improve, and expand the use of technology in existing and developing Technical and Career Education (TCE) programs**
* **Initiate, improve, expand and modernize quality TCE programs through equipment purchases in accordance with industry standards and the state required program equipment list**
* **Provide career guidance and academic counseling for students participating in vocational and technical education programs**
* **Cultivate local education and business partnerships**
* **Provide support for nontraditional training and employment activities**

**Carl D. Perkins disbursements at the school level, if any, and related reimbursements should be accounted for by establishing a “Carl Perkins Reimbursement” account under the grants accounts category.**

*See Section 7.9 – Standard Chart of Accounts (Schools – Class/Scholarship/Grant Accounts – 0725-0749 Grant Accounts) for further information.*

**For further information, contact the Department of Curriculum and Instruction, Office of Technical and Career Education (Marketing and Administrative Coordinator).**

23.15 FEDERAL IMPACT AID CARD SURVEY

Each year, a school divisionwide Pupil-Parent Federal Card Survey is conducted to determine eligibility for Federal Title VIII Impact Aid and Department of Defense supplemental funding. This funding is a critical component of the VBCPS operating budget.

The Federal Card Survey materials are distributed to the schools beginning in October by the Office of Budget Development, and must be distributed to the students and returned to the Office of Budget Development by the dates specified by the Budget Development Office. The school’s assistance in ensuring that each federal card is completed and signed by a parent is essential.

A workshop is scheduled and communicated to the schools by the Office of Budget Development.

For further information, contact the Department of Budget and Finance/Office of Budget Development.

23.16 EDUCATION FOUNDATION BUILDING FUTURES AND SCHOOL-WIDE GRANTS

**The Virginia Beach Education Foundation exists to raise private sector support to reward excellence and fund innovative, creative education programs to benefit students, teachers, and staff of the Virginia Beach City Public Schools (VBCPS).**

**The Virginia Beach Education Foundation is the sole non-profit, organization (501(c)(3), EIN #54-1637620) dedicated to raising funds for VBCPS. The Education Foundation (special care/agency code: #2581) is an approved United Way agency for which anyone can designate their contribution to support the Virginia Beach City Public Schools.**

**Funds are then distributed to schools, teachers, staff, and principals in the form of grants for innovative projects, which align with School Board and curriculum goals. However, grant monies cannot pay instructor’s stipends or substitute staff or for food, used for student parties, incentives.**

|  |  |  |
| --- | --- | --- |
|  | **Building Futures Grants** | **School-Wide Grants** |
| **Amount** | **Up to $1,000** | **$2,000 to $5,000** |
| **Application Available** | **April** | **December** |
| **Deadline** | **October (first Friday)** | **May (first Friday)** |
| **Notification** | **October 27** | **May 27** |
| **Money Distributed** | **October 31** | **July 1** |
| **Evaluation** | **June—Last day of school** | **June—Last day of school** |

**Bookkeeper is required to:**

* **Sign all applications submitted by a teacher/principal for a grant from the Virginia Beach Education Foundation.**

**If a grant is awarded from the Education Foundation, the bookkeeper is required to:**

* **Deposit grant money into a designated account and accept responsibility for the disbursement of funds in an appropriate manner.**

**NOTE: It is not necessary to send a receipt to the Virginia Beach Education Foundation.**

* **Issue checks for grant project items as indicated by the project director (she/he is to follow the approved budget she/he submitted with their application for a grant from the Virginia Beach Education Foundation.)**
* **Submit a check for any unused funds to the Virginia Beach Education Foundation (VBEF) within thirty (30) days of project completion. NOTE: Only if funds are greater than $25.00. If unused funds are $25.00 or less, the funds can be spent at the discretion of the project director with approval from their school principal.**
* **Give the project director (at the school) the general ledger statement and copies of receipts for the project to submit with his/her project evaluation to the Virginia Beach Education Foundation within 30 days of project completion or by the last day of school (whichever date comes first).**

For further information, contact the Virginia Beach Education Foundation via Debbie Thomas, Education Foundation Coordinator, at 263-1337.

23.17 MEDICAID SERVICES

**Due to changes by The Centers for Medicare and Medicaid Services (CMS), the federal Medicaid oversight agency, states are now required to implement a cost based reimbursement methodology as a basis for reimbursement of all Medicaid covered services. As a result, Virginia Beach City Public Schools (VBCPS) is required to submit an annual medical services cost report. This report is to include actual expenditures for the school system that relate to materials and supplies used for the delivery of health care services. The term health care services include speech therapy, occupational therapy, physical therapy, nursing psychological evaluations, and any of the following school medical services: behavioral, social, mental, physical, and/or emotional issues.**

**In order to accurately track these expenditures for cost reporting purposes, the 35% of the school’s total special education allocation will not be provided as a direct allocation payment to each school. Instead, this amount will be allocated to the school’s special education draw account.**

Requisitions for materials and supplies used for the delivery of health care services will need to include a program code (500552 Health Care Related Services) in the account code structure to distinguish it as an eligible expenditure for the Medicaid cost report. To ensure the accurate use of this program code, BuySpeed approval paths exist to route the special education draw requisitions through the Office of Programs for Exceptional Children for review and approval.

**For special education draw orders using a school purchase order, use one of the following options:**

1. **Issue a school purchase order (via Manatee) coded to the 0611 Special Education account. After the items and invoice are received, void the Manatee purchase order and process a payment request through BuySpeed attaching the invoice and the supporting documentation. Charge the Special Education draw account and select the approval path that was set up for the special education draw. This will generate a payment request via BuySpeed and route the request to Brenda Lenhart in OPEC for review regarding Medicaid qualification.**
2. **Issue a school purchase order (via Manatee) coded to the 0611 Special Education account. After items and invoice are received, print a school check. The 0611 Special Education account will have a deficit balance. Process a reimbursement to the school via BuySpeed attaching the invoice and the supporting documentation, and select the electronic special education approval path. This will generate a payment request via BuySpeed to reimburse the school and the request will go through Brenda Lenhart for review regarding Medicaid qualification.**

23.18 ONLINE MANAGEMENT OF EDUCATION GRANT AWARDS (OMEGA)

The Virginia Department of Education (VDOE) has developed an automated grant application and reimbursement system. The goal of the Online Management of Education Grant Awards (OMEGA) system is to eliminate the paper submissions of grant applications and reimbursement requests, resulting in a more effective and efficient process. The OMEGA system enables the school division (and grant subrecipients) to:

* Prepare and submit grant applications electronically
* Submit grant budget amendment requests electronically
* Review “real-time” award balances for all open awards
* Use a consistent system for preparing, approving, and submitting grant reimbursement requests
* Enter data via file upload or online forms
* Review bulletin board type communications

The following form must be completed and filed with VDOE and subsequently updated/maintained, as applicable and needed, by the school division:

* Form OP1 – OMEGA User Permissions

The purpose of this form is to add and assign OMEGA permissions to a new user; change a current user’s permissions; or remove a user from OMEGA. This form covers permissions for all the awards and request types that can currently be processed through OMEGA (e.g., application approval responsibility, application request responsibilities, maintenance of grant approval levels, reimbursement request responsibilities, budget request responsibilities, user login establishment).

The Division Superintendent’s (or authorized designee’s) signature on the application cover page certifies that the school division will implement the general and program specific assurances.

Completed applications must be submitted via the OMEGA system for the following NCLB, IDEA, and Title I Workforce Investment Act federal grants (also listed on the OP1 form (other grants will be added by VDOE in the future)):

NCLB:

1. Title I – Part A, Grants to LEAs – Improving Basic Programs Operated by LEAs (CFDA 84.010)
2. Title I – Part C, Education of Migrant Children (CFDA 84.011)
3. Title I – Part D, Subpart 2, Neglected and Delinquent – Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk (CFDA 84.010)
4. Title I – Part D, Subpart 1, Neglected and Delinquent – SOP – Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk (CFDA 84.210)
5. Title II – Part A, Teacher and Principal Training – Preparing, Training, and Recruiting High Quality Teachers and Principals (CFDA 84.367)
6. Title III – Part A, English Language Acquisition – Language Instruction for Limited English Proficient and Immigrant Students (CFDA 84.365)
7. Title VI – Part B, Subpart 2, Rural and Low-Income School Program (CFDA 84.358)

IDEA:

1. Special Education – Part B, Section 611 (CFDA 84.027)
2. Special Education – Preschool, Section 619 (CFDA 84.173)

**TITLE I WORKFORCE INVESTMENT ACT:**

1. Carl D. Perkins Vocational & Technical Education Grant (CFDA 84.048)

Completed reimbursement and budget amendment requests must be submitted via the OMEGA system for the following NCLB, IDEA, and Title I Workforce Investment Act federal grants (other grants will be added by VDOE in the future):

NCLB:

1. Title I – Part A, Grants to LEAs – Improving Basic Programs Operated by LEAs (CFDA 84.010)
2. Title I – Part D, Subpart 2, Neglected and Delinquent – Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk (CFDA 84.010)
3. Title I – Part D, Subpart 1, Neglected and Delinquent – SOP – Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk (CFDA 84.010)
4. Title II – Part A, Teacher and Principal Training – Preparing, Training, and Recruiting High Quality Teachers and Principals (CFDA 84.367)
5. Title III – Part A, English Language Acquisition – Language Instruction for Limited English Proficient and Immigrant Students (CFDA 84.365)
6. Title IV – Part B, Twenty-First Century Community Learning Centers (CFDA 84.287)

IDEA:

1. Special Education – Part B, Section 611 (CFDA 84.027)
2. Special Education – Preschool, Section 619 (CFDA 84.173)

**TITLE I WORKFORCE INVESTMENT ACT:**

1. Carl D. Perkins Vocational and Technical Education Grant (CFDA 84.048)

ADULT LITERACY SERVICES:

1. Adult Basic Education (CFDA 84.002)

ARRA:

1. State Fiscal Stabilization and Jobs Fund – Education Grants (CFDA 84.394)

24.1 SCHOOL FACILITY USE REQUIREMENTS

The following is based on School Board Policies and Regulations that govern the application and approval process for all persons or organizations seeking to use any buildings or grounds that are maintained and operated by the School Board (however, the below is not all-inclusive and the related School Board Policies and Regulations should be read):

1. **All persons or groups desiring to use school facilities must submit the proper application**
2. **Applications will be presented to the principal for approval or rejection**
3. **Applications will be submitted at least two (2) weeks prior to the date of use**
4. **The use of school buildings and grounds is limited to approved organizations and citizens living within Virginia Beach**
5. **Only EXTERNAL applications (outside of the school division) approved by the principal are forwarded to the Office of Business Services/School Rentals Division for consideration of final approval and distribution. Only the updated 3-part application (available at the Supply Warehouse) will be accepted for an EXTERNAL request.**
6. **INTERNAL applications (e.g., school related functions, PTAs, Parks and Recreation) only require the approval of and are distributed by the principal, and are not forwarded to Business Services**
7. **Charges for the use of school facilities will be made by the Office of Business Services in accordance with the fee structure set by the School Board. Dates of payment are indicated on the application form. Fees must be paid before the school facility is used. The school will receive a completed copy of the application form when the fee is paid**
8. **Certain groups will not be charged a rental fee for regular meetings. These groups include the PTA, school-based booster club, band parents, some city government departments, Girl Scouts, Boy Scouts, and area recreation leagues**
9. **In accepting an approved facilities use form, the applicant agrees to indemnify and save (or hold) harmless the School Board, its agents and employees from any damage or claims arising from the actions of the organization, its employees, or its patrons while the facility is in use**
10. **Liability insurance may be required by the Office of Business Services. The sponsoring organization or group will provide the School Board with proof of liability insurance, which includes coverage for the planned use of the school property. The policy will provide coverage for an hour before and an hour after the scheduled use. The policy will be at least $1,000,000 combined single limit. The Certificate of Insurance must also name the School Board of the City of Virginia Beach as an additional insured**
11. **The individual or organization using the school buildings and grounds must assume the responsibility for damages to the property occurring during the time of authorized use**
12. **The individual or organization shall be required to provide acceptable adult supervision and crowd control plans in advance of an event open to the public**
13. **Alcoholic beverages are prohibited on school premises**
14. **Smoking and the use of tobacco products are prohibited on all school property**
15. **School Board owned facilities outside the school building, such as the stadium, track, grounds, will be rented on the basis of the nature of the use, the requesting organization, the time of day, the number of hours, and other pertinent factors**
16. **Custodial services will be defined by the principal**
17. **Custodial services with the appropriate overtime charge will be required with all applications, except during the custodian’s regular working hours when he/she is required only to open and close the building for the applicant, and the time requested does not exceed regular working hours**
18. **The application must include the custodian’s name. The school must send the Custodial Overtime Form (available on the Intranet under Forms/Business Services/Use of School Facility) to the Custodial Services Office and a copy of this form to the Office of Business Services/School Rentals Division.**

***See S. below for the appropriate WISE reporting.***

1. **A custodian assigned to the school that works overtime for INTERNAL applicants (e.g., school related functions, PTAs, Parks and Recreation (P&R)) at the school must be reported by the timekeeper in the WISE Time and Attendance module as XHR; however, if the custodian is not assigned to the school of the INTERNAL applicant’s event, then the custodian must be reported in WISE as Additional Help Custodial, ZTMP6906**
2. **A custodian that works overtime for EXTERNAL applicants must be reported by the timekeeper in the WISE Time and Attendance module as School Rentals – Custodial, ZTMP6909**
3. **The custodian will receive the appropriate overtime rate of pay based on his/her current rate of pay and in compliance with the applicable School Board policy, regulations, and other pertinent directives; and the Federal Fair Labor Standards Act**
4. **The custodial rate charged to the applicant is a flat rate (adjusted annually) which includes the appropriate overtime, Social Security, and Medicare charges (currently $19.00/hour) to avoid wide variations in charges to the applicant (from school to school and their respective custodian)**
5. **The direct payment for services to School Board employees (e.g., Custodians) by an organization renting a school facility is prohibited**
6. **Premises are rented with the understanding that "tipping" of custodians or other school personnel is prohibited**
7. **The application must be specific as to the requested dates of use**
8. **All individuals or groups using school facilities will follow prescribed School Board policies and division regulations regarding illegal substances, smoking, profane language, lewd and immoral behavior**
9. **Food and refreshments may be sold, served, and consumed in the dining area of the building, the concession stand area, or an area approved by the principal**
10. **Whenever a kitchen is rented, a Food Services employee must be present during the authorized time of rental. A fee may be charged for this service**
11. **The group renting the facility will be held responsible for the following:**
12. **Proper conduct of persons in attendance**
13. **Confining participants to the area where the activity is taking place. Under no circumstances will the participants enter boiler, mechanical, electrical, custodial, or similar type rooms; or rooftops**
14. **Care of property**
15. **Removal of trash and debris so that the condition of the facility is similar to that which existed prior to authorized use**
16. **Return of all furniture and equipment to original locations**
17. **Any organization desiring to move special properties into the school or into the grounds, including the auditorium, before or on the date of rehearsal or performance must obtain permission from the principal. All flats, curtains and costumes must be treated for fire**
18. **Permission for bringing equipment such as concession stands, trucks, or carnival equipment on to school property must be requested in writing thirty days in advance before a formal agreement can be considered**
19. **The parking of automobiles shall be restricted to designated areas**
20. **Except by special permission of the principal, a group shall not be permitted to remain after 12 midnight**
21. **Building keys will not be provided to any group**
22. **The right to revoke a permit at any time is reserved by school authorities**
23. **Religious groups may apply for permission to use facilities for religious services over an extended period of time with the following conditions:**
24. **Approval by the school principal**
25. **Contracts will be reviewed and renewed annually**
26. **The religious group is chartered in Virginia as a Church**
27. **A custodian will be required on school premises during church services**
28. **Proof of liability insurance is required**
29. **The applicant must have definite building plans, i.e., own land, have blueprints, and/or a building fund**
30. **A four week deposit is required until the church is no longer using the school**
31. **School facilities may not be used for dances, except those sponsored by a class or bona fide club of the school**
32. **School facilities shall not be used for parties or celebrations that are essentially private in nature. This exclusion includes, but not limited to, birthday, anniversary, receptions, or other similar parties.**
33. **Conducting private business on school grounds on a regular basis is prohibited**
34. **Only the VBCPS bottled drinks vending contract products can be sold or used by External Parent Organizations (e.g., PTAs, Band Parents Associations, Athletic Booster Clubs) or applicants (approved external organizations and citizens) using school facilities**
35. **Any advertisement by a person, group, organization, or similar party that has been approved to use a school facility must clearly state the name of the person, group, organization, or similar party that is conducting/sponsoring the activity/event. The school facility name can only be used as an address/location of where the person, group, organization, or similar party is having the activity/event.**
36. **Placement of any temporary sign(s) by a person, group, organization, or similar party that has been approved to use a school facility requires prior notification to the City Zoning Office before placing the temporary sign(s) and must be in compliance with all City Code ordinances relating thereto.**
37. **The landing of an airborne craft (e.g., helicopter) or individual (e.g., parachuting), and similar landing activities on School Board property is prohibited, unless required in a state of emergency, police or military action/exercise/exhibition, for instructional purposes, for an approved special event (e.g., local TV station covering an athletic event), or similar situations.**

***See Section 22.12 – Risk Management (Schools and Central Offices – Landing Activities on School Board Property) for further information.***

1. **The use of a computer lab is not permitted, due to security and liability issues.**
2. **Any violation of any of the aforementioned requirements, School Board Policies/Regulations, administrative directives, and other authoritative documents may subject the person, group, organization, or similar party to immediate termination and/or future prohibition in the use of a school facility and legal action.**

***See the following School Board Policies and Regulations (not all-inclusive) for further information:***

*School Board Policy 4-32 – Employee Associations*

*School Board Policy 5-51 – Student Vehicles*

*School Board Policy 5-53 – Activities: Access to School Facilities*

*School Board Regulation 5-53.1 – Access to Facilities*

*School Board Policy 7-16 – Expressive Activities*

*School Board Policy 7-17 – School Visitors*

*School Board Policy 7-48 – Community Use of School Facilities/Generally*

*School Board Regulation 7-48.1 – Facility Use and Maintenance Agreement Between Virginia Beach City Public Schools and Department of Parks and Recreation*

*School Board Policy 7-49 – Organizations Eligible to Use School Facilities*

*School Board Policy 7-51 – Use of School Board Equipment*

*School Board Policy 7-52 – Use of School Board Equipment: Use of School Buses*

*School Board Policy 7-53 – Community Use of School Facilities: Application and Approval for Use of School Facilities*

*School Board Regulation 7-53.1 – Application and Approval for Use of School Facilities*

*School Board Policy 7-54 – Rules and Conditions for Use of School Facilities*

*School Board Regulation 7-54.1 – Rules and Conditions for Use of School Facilities*

*School Board Policy 7-55 – Fees for Use of School Facilities*

*School Board Regulation 7-55.1 – Fees for Use of School Facilities*

*School Board Policy 7-57 – Vehicles and Animals on School Grounds*

*School Board Policy 7-60 – Relations with Governmental Agencies: Disaster Agencies*

*School Board Policy 7-62 – Relations with Governmental Agencies: Department of Parks and Recreation*

24.2 FACILITY USE AND MAINTENANCE AGREEMENT BETWEEN THE SCHOOL BOARD AND THE CITY DEPARTMENT OF PARKS AND RECREATION

An agreement has been established and executed between The School Board of the City of Virginia Beach and the City of Virginia Beach acting through its Department of Parks and Recreation on the use and maintenance of each of the respective entity’s facilities. The highlight of the agreement is as follows:

* + Parks and Recreation shall have first priority use of school facilities, after school programs have been scheduled and as can be reasonably accommodated

and

* + VBCPS shall have first priority use of Parks and Recreation facilities, after Parks and Recreation programs have been scheduled and as can be reasonably accommodated

*See Appendix B – Business Forms/Documents (Facility Use and Maintenance Agreement between the School Board and the City Department of Parks and Recreation) for further information.*

***See the following School Board Policies and Regulation for further information:***

*School Board Policy 7-48 – Community Use of School Facilities/Generally*

*School Board Regulation 7-48.1 – Facility Use and Maintenance Agreement Between Virginia Beach City Public Schools and Department of Parks and Recreation*

*School Board Policy 7-62 – Relations with Governmental Agencies: Department of Parks and Recreation*

For further information, contact the Office of Business Services/School Rentals Division, Department of School Administration, or the City recreation administrator.

25.1 SUMMER SCHOOL – SCHOOL BOARD ALLOCATION

**Summer school sites will receive an estimated summer school allocation report based on projected enrollment. Summer school sites will receive an actual summer school allocation report and a check with the report based on actual enrollment. The actual summer school allocation report and check will be distributed by July 14.**

*See the following for further information:*

*Section 8.9 – School Board Allocations (Schools – Summer School Allocation)*

*Section 8.19 – School Board Allocations (Schools – Allocations Cutoff Dates-Schools – Summer School)*

25.2 SUMMER SCHOOL – SCHOOL ACTIVITY ACCOUNTS

**Receipt the allocation check to the 0650 account. Disbursements for summer school may be made before the check is received, based on the estimated summer school allocation report.**

*See the following for further information:*

*Section 7.7 – Standard Chart of Accounts (Schools – VBCPS Accounts – 0520 Summer School)*

*Section 7.8 – Standard Chart of Accounts (Schools – VBCPS Accounts – 0650 Summer School)*

25.3 SUMMER SCHOOL – CREDIT CARD TUITION PAYMENT PROCESS

* + A staff member designated by the summer school principal will process credit card tuition payments during the summer school registration
  + The designated staff member cannot be the bookkeeper
  + Each secondary summer school site will receive two USB credit card terminals
  + **Staff members will receive training from the bank/vendor by phone and/or the Office of Business Services in order to make sure that the equipment is functioning properly before summer school registration**
  + **Credit card tuition payments will be processed during the summer school registration period only**
  + **A refund for a credit card payment of tuition must be processed using the credit card terminal and the credit card; however, a Summer School Tuition Refund Request form must be completed and signed by the summer school principal prior to processing a refund**
  + **Fax to the Office of Business Services daily (263-1739) a cover sheet with the school name and a copy of the daily transactions**
  + **If there is no activity for the day, fax a cover sheet that reads, “no credit card transactions”**
  + **The USB credit card terminal must be returned to the Office of Business Services by August 22**
  + **All daily transaction reports must be sent to the Office of Business Services/Financial Management Division when the USB credit card terminals are returned**

**26.1 BUSINESS ORGANIZATIONAL PRACTICES OVERVIEW – SCHOOLS**

**This section provides a general business organizational practices guide (not all-inclusive) for principals, bookkeepers, class/club sponsors, teachers, and other employees involved in the daily or periodic business transactions/operations of the school.**

**26.2 SEPARATION OF DUTIES – BUSINESS ORGANIZATIONAL PRACTICES**

**Bookkeepers should not complete purchase orders, receive goods, and make payment for goods (i.e., conduct all three duties). An employee (e.g., teacher/sponsor, department chair) other than the bookkeeper should receive and check in goods. Key duties such as authorizing, approving, recording transactions, issuing or receiving assets, making payments, and reviewing or auditing such transactions shall be assigned to separate individuals for internal control purposes.**

***See the following for further information:***

***Section 3.1 – General Internal Controls (Schools and Central Offices – Internal Controls Overview – D. Separation of Duties)***

***Section 12.1 – Purchasing (Schools and Central Offices – Purchasing Overview – A.)***

**26.3 FILE MAINTENANCE**

**It is of the utmost importance to maintain adequate and current files (e.g., tangible file folders, LaserFiche file folders) on the business transactions/operations of the school, for audit purposes. The following files must be maintained (not all-inclusive):**

**26.4 Purchase Orders – Outstanding/Unpaid – File Maintenance**

* 1. **Purchase order issued/generated**
     1. **File order (within a folder or binder)**
        1. **Numerical by PO or vendor number or**
        2. **Alphabetical by vendor**
  2. **The purchase order is moved to a received purchase order folder or binder once the item(s) is received and the date of receipt is written on the purchase order**
     1. **File order (within a folder or binder)**
        1. **Numerical by PO or vendor number or**
        2. **Alphabetical by vendor**
  3. **The purchase order and supporting documentation are moved to a ready for payment folder, once packing slips and invoices have been received and the goods have been received in satisfactory condition**
     1. **File order (within a folder or binder)**
        1. **Numerical by PO or vendor number or**
        2. **Alphabetical by vendor**

**26.5 Purchase Orders – Paid – File Maintenance**

* 1. **File order**
     1. **Numerically by school activity account number**
  2. **File content**
     1. **Supporting documentation (for each PO, as applicable)**
        1. **Original invoice**
        2. **Pre-approval document**
        3. **Purchase order**
        4. **Packing slip**
        5. **Receiving copy**
        6. **Credit memo**
        7. **Other pertinent information**

**26.6 Bank Account – File Maintenance**

* 1. **File order**
     1. **Alphabetically by bank name**
  2. **File content**
     1. **Initial account set-up documents**
     2. **Copies of bank signature cards**
     3. **Bank account charges**
     4. **Bank account changes**
     5. **Other pertinent information**

**26.7 Bank Statements and Related Documents – File Maintenance**

* 1. **File order**
     1. **Alphabetically by month**
  2. **File content**
     1. **Bank Statement**
     2. **Cancelled checks or electronic image of cancelled checks (unless separately filed in a cancelled check box)**
     3. **Bank Reconciliation and related reports**
     4. **Bank Debit/Credit Memos**
     5. **Other pertinent Information**

**26.8 Grants – File Maintenance**

* 1. **File order**
     1. **Alphabetically by grant name**
     2. **File content**
        1. **Application**
        2. **Grant award letter**
        3. **Requirements/Restrictions**
        4. **Account number**
        5. **Other pertinent information**

**26.9 Book Fairs – File Maintenance**

* 1. **File Order**
     1. **Alphabetic by company and Numeric by date**
  2. **File Content**
     1. **Initial book fair information (e.g., copy of the agreement from the contracts file)**
     2. **List of books delivered**
     3. **List of books picked-up**
     4. **Completed financial form provided by the vendor**
     5. **Other pertinent information**

**26.10 Transfers and Adjustments – File Maintenance**

* 1. **File order**
     1. **Numerical by Transfer/Adjustment Voucher Number or**
     2. **By month (separate folders or in one folder)**
  2. **File Content**
     1. **Transfer vouchers signed by the Principal, teacher sponsor, appropriate student officer, if applicable, and any other appropriate employee(s)**
        1. **Supporting documentation and/or reference**
     2. **An additional signed copy should be retained if the transfer or adjustment was requested by a teacher/sponsor or any other appropriate employee(s)**
     3. **Adjustment vouchers signed by the Principal and any other appropriate employee(s)**
        1. **Supporting documentation and/or reference (e.g., copy of bank statement attached or reference to the bank statement on the adjustment voucher)**

**26.11 Non-Sufficient Funds (NSF) Checks – File Maintenance**

* 1. **File order (within a file folder or binder)**
     1. **Numeric by NSF check date or**
     2. **Alphabetic by payee name**
     3. **Correspondence sent to collect on NSF check**

**26.12 Fundraising and Related Forms – File Maintenance**

* 1. **File order**
     1. **Alphabetically by fundraiser event**
  2. **File content (where applicable)**
     1. **Pre-approval document**
     2. **Copy of the agreement from the contracts file**
     3. **Fundraiser anticipated revenue form**
     4. **Pre-numbered admission tickets (e.g., dances) reconciliation forms (e.g., with starting/ending ticket numbers, amounts collected)**
     5. **Copy of Purchase Order(s) of items to be sold**
     6. **Copy of Internal Accounting Control form**
     7. **Copies of receipts**
     8. **Fundraiser completion form**
     9. **Other pertinent information**

**26.13 Contracts – File Maintenance**

* 1. **File order**
     1. **Alphabetically by contract name**
     2. **A copy of the required quarterly contract log must be filed in a file folder or binder**
  2. **File Content**
     1. **Contract (fully executed)**
     2. **Fiscal Note**
     3. **Attachments/Amendments**
     4. **Other pertinent information**

**26.14 Donations – Gift Cards – File Maintenance**

* 1. **File order**
     1. **Alphabetically by vendor**
  2. **File Content**
     1. **Copy of program document**
     2. **Original receipts totaling the gift card amount**
     3. **Other pertinent information**

**26.15 SECURITY OF FUNDS AND DEPOSITS – BUSINESS ORGANIZATIONAL PRACTICES**

**Appropriate security measures must be used to protect all funds. It is recommended that a security safe be installed in a suitable location. The principal must periodically inspect the contents of the safe. Money should not be left unattended on any desk or transported by a student. All funds must be turned into the bookkeeper on the date of receipt (i.e., on a daily basis). Bank deposits must be made daily except schools that have appropriate security measures may make bank deposits once a week (e.g., Friday, Wednesday during Thanksgiving week) if the total cash/checks do not exceed $100.00.**

***See Section 9.4 – Receipts/Revenues (Schools – Daily Deposits Exceptions) for further information.***

**26.16 RECEIPTS AND TRANSMITTAL OF COLLECTIONS – BUSINESS ORGANIZATIONAL PRACTICES**

**Teacher/sponsors and other appropriate employees are issued pre-numbered receipt books, pre-numbered internal accounting control (IAC) forms, and pre-numbered transmittal envelopes. The receipt of these items must be recorded on the Transmittal Envelope Inventory List and initialed by the recipient as of the date issued and upon the final return of the transmittal envelope. These items must be retained intact and turned in to the bookkeeper at the end of the school year for the annual audit.**

The teacher/sponsor records on the internal accounting control (IAC) form or receipt the payment amount and indicates whether the payment is cash or check. If an IAC is used, record the name of the individual providing the payment on each row of the IAC form. Do not record a lump-sum amount collected from more than one individual on a row, unless it is accompanied by a calculator tape or tally marks on a listing of items being sold (e.g., school store purchases), documentation for charitable donations from classes, or similar documentation.

If a receipt is used, each receipt must specify the name of the individual providing the payment. Do not record a lump-sum amount collected from more than one individual on one receipt, unless accompanied by supporting documentation (e.g., book fair IAC form).

**The internal accounting control form and transmittal envelope must be turned in to the bookkeeper on the same day as collected (i.e., on a daily basis). An original receipt is returned to the teacher/sponsor in the transmittal envelope. The receipt (duplicate 1), the yellow internal accounting control sheet, or the yellow copies of the individual receipts are filed in individual folders. The folders may be sorted by teacher, sponsored club, or deposit date. The cash receipts journal supported with the attached bank deposit slips are filed chronologically by date in folders. The folders may be monthly or semester, or in a binder sectioned by month or by deposits.**

***See the following for further information:***

***Section 9.6 – Receipts/Revenues (Schools – Receipt and Transmittal of Collections)***

**26.17 DELINQUENT ACCOUNTS/ASSESSMENT FORMS – BUSINESS ORGANIZATIONAL PRACTICES**

**A designee must be assigned at each school to maintain the student assessment forms and collect monies for lost or damaged books. The designee cannot be the bookkeeper. The assessment form is a four-part form obtained from the Office of Supply Services. Teachers/sponsors must complete an assessment form for all student obligations. The white original copy is given to the student. The yellow copy is retained by the teacher, and the pink and goldenrod copies are given to the bookkeeper. The Synergy program is used to record delinquent accounts.**

**Attempts must be made to collect on the delinquent account. The attempts should include a telephone call, followed by a letter requesting payment within two weeks of the date of the letter. Every effort should be made at the school level to collect the delinquent account. The delinquent account is entered into the Synergy program after collection efforts have taken place. It may be necessary to obtain the assistance of the Office of Business Services for collection of delinquent accounts.**

**The delinquent account payment is entered in the Synergy program after the payment is received. The yellow copy of the receipt is attached to the pink copy of the assessment form and retained for the bookkeeper. The designee retains the goldenrod copy.**

**Each year the Office of Business Services exports delinquent account information from the Synergy program. The exported information is uploaded into the City of Virginia Beach Treasurer’s Office delinquent accounts database. Schools are required to print an obligation report from the Synergy program for the school audit.**

***See the following for further information:***

***Section 9.38 – Receipts/Revenues (Schools and Central Offices – Delinquent Accounts)***

***Section 20.2 – Audits (Schools – Audit Preparation)***

***Section 29 – Textbooks***

**26.18 TRANSFER AND ADJUSTMENT VOUCHERS – BUSINESS ORGANIZATIONAL PRACTICES**

**All transfer vouchers must be signed by the principal, sponsor, and appropriate student officer, if applicable. Adjustments are entered in Manatee to correct previous entries. Adjustment and transfer journals must be signed and dated by the principal and bookkeeper and filed with the monthly financial statements.**

***See Section 11 – Transfers and Adjustments (Schools) for further information.***

**26.19 PURCHASE ORDERS – BUSINESS ORGANIZATIONAL PRACTICES**

**School generated purchase orders may be pre-printed and must be pre-numbered. Purchase orders must be entered in Manatee as encumbrances to the appropriate school activity fund. On internet purchases, a Manatee school purchase order is optional if a payment request via BuySpeed will be prepared and sent to the Office of Business Services/Accounts Payable for payment or a p-card will be used charging a school allocation account or other authorized account code. The pre-approval process must be followed for all orders. The order may be placed by mail, phone, fax, or on-line after pre-approval.**

***See the following for further information:***

***Section 10 – Disbursements/Expenditures (Schools)***

***Section 10 – Disbursements/Expenditures (Schools and Central Offices)***

***Section 12 – Purchasing (Schools and Central Offices)***

**26.20 PURCHASE REQUISITIONS AND SCHOOL BOARD PURCHASE ORDERS – BUSINESS ORGANIZATIONAL PRACTICES**

**All requisitions to a single vendor that exceed $10,000, except for bid items with a bid number, must be submitted to the Office of Business Services/Accounts Payable Division via BuySpeed for processing. All purchase requisitions for capital or controlled assets must be submitted to the Office of Business Services/Accounts Payable Division via BuySpeed. A school will pay purchase requisition is submitted to the Office of Purchasing via BuySpeed, if the school activity funds are used.**

BuySpeed is used as the central purchasing system (Purchase Requisitions) and to handle the preliminary process of Payment Requests.

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

**There are three methods to purchase items using school allocation funds, as follows:**

1. **Submit a purchase requisition using BuySpeed. The Office of Purchasing will issue a Purchase Order. Complete Receiving via BuySpeed and attach packing slips, if available. A partial payment and Receiving via BuySpeed should be made if the entire order was not received.**
2. **Order at the school level (if under $10,000 or a bid item), unless capital or controlled assets. Place the order with a school issued Manatee purchase order. Complete a payment request coded to the appropriate account via BuySpeed. Attach the invoice, school issued Manatee purchase order, packing slips, and other pertinent documentation to the payment request. The originals must be retained until November after the end of the fiscal year audit.**
3. **Order at the school level (if under $10,000 or a bid item), unless capital or controlled assets and make payment using school funds. Place the order with a school issued Manatee purchase order. Make payment to the vendor after receipt of invoice and receipt of the goods in satisfactory condition. Complete a payment request coded to the appropriate account via BuySpeed. Attach original invoice(s), packing slip(s), proof of payment(s), and other pertinent documentation. A check will be issued and sent to the school. The check must be posted as an adjustment in Manatee (negative disbursement) to the appropriate account. The check must not be entered as a receipt. The originals must be retained until November after the end of the fiscal year audit.**

***See the following for further information:***

***Section 12.2 – Purchasing (Schools and Central Offices – Purchase Requisitions)***

***Section 13.2 – Accounts Payable (Schools – Reimbursement Requests)***

***Section 13.8 – Accounts Payable (Schools and Central Offices – Receiving Process)***

**26.21 INTERNET PURCHASES – BUSINESS ORGANIZATIONAL PRACTICES**

**Orders may be placed via the internet using school allocation or school activity funds. The school’s pre-approval process and purchase order process must be followed. A Manatee school purchase order is optional if a payment request will be sent to the Office of Business Services/Accounts Payable via BuySpeed for payment or a p-card will be used charging a school allocation account and/or another authorized account number. The vendor’s web site order form, web site confirmation screen, packing slip, and any other documentation from the vendor must be attached to the payment request via BuySpeed.**

***See Section 12.3 – Purchasing (Schools and Central Offices – Internet Purchases) for further information.***

**26.22 FORM W-9 – BUSINESS ORGANIZATIONAL PRACTICES**

**Each school must maintain a file of W-9 and W-8BEN forms of vendors that are not on the W-9 and W-8BEN Master List. Once the vendor is listed on the W-9 Master List, the W-9 form at the school can be destroyed. The Office of Business Services merges all the school’s 1099 related payments after the December monthly closing. It is necessary that all the schools update the school Manatee vendor file information with the information that is on the W-9 and W-8BEN Master List before the month of December is closed.**

**A W-8BEN must be completed by all foreign vendors. The W-8BEN must be an original (i.e., original signatures).**

***See the following for further information:***

***Section 13.4 – Accounts Payable (Schools – Form W-9)***

***Section 13.5 – Accounts Payable (Schools – Form W-8BEN)***

***Section 13.6 – Accounts Payable (Schools – W-9 and W-8BEN Master List)***

***Section 13.7 – Accounts Payable (Schools – 1099 Report)***

**26.23 FUNDRAISING AND RELATED FORMS – BUSINESS ORGANIZATIONAL PRACTICES**

**The following are steps for a successful fundraiser:**

1. ***Follow Section 15 – Fundraising*.**
2. **The club members should vote on what they would like to sell (e.g. candy bars, candles, entertainment books).**
3. **The sponsor should complete a Fundraiser Anticipated Revenue Form (found on the Intranet under Forms, Business Services, Business Services General Forms).**
4. **Once the Fundraiser Anticipated Revenue Form has been completed the sponsor should seek the approval of the ICC (Inter Club Council), Student Activities Coordinator, Principal, etc. The approval path will vary from school to school. The sponsor will be given a starting and ending date for the fundraiser when the approval is given.**
5. ***If a contract is involved, follow Section 19 – Contracts.***
6. **Once the purchase order/principal’s request has been approved, the sponsor may order the products or pre-sale the items.**
7. **The club should make posters, flyers, etc., advertising the fundraiser and explaining the purpose of the fundraiser. (e.g. to buy a computer, offset expenses for a field trip, to buy Angel Tree gifts, etc.). The posters/flyers should be displayed for the students/parents/faculty to read.**
8. **Once the products have been delivered to the school, the sponsor (with the club members’ help) should confirm receipt of the correct product and the correct quantities.**
9. **The products should be kept in a secured (locked) location. Keep in mind that mice will eat candy and that heat will melt chocolate!**
10. **The sponsor should fill out a Sponsor Fundraiser Inventory Control Sheet. The sponsor should keep the Sponsor Fundraiser Inventory Control sheet up-to-date as products are sold, paid for, or returned.**
11. **The sponsor or club member (with sponsor being the responsible party) should issue the products to be sold. When issuing the products, the Student Fundraiser Inventory Control sheet should be maintained on a daily basis and reconciled to the Sponsor Fundraiser Inventory Control Sheet.**
12. **Once the fundraiser ends, the sponsor should fill out Student Obligation forms for students that have not turned in their money and/or products.**
13. **If there are any leftover products, the sponsor should find out if the company will allow the return of the products. If so, obtain a credit memo or refund, as applicable, for the returned products.**
14. **The sponsor, with the help of the club members, should complete the Fundraiser Completion form.**
15. **A copy of all fundraiser forms should be submitted to the bookkeeper to keep with the original purchase order/principal’s request. A second copy should be submitted to the person in the school that is in charge of the fundraisers (e.g., ICC, SAC, etc.). The original forms should be kept with the club records.**
16. **The sponsor should submit all bills (invoices) and credit memos to the bookkeeper for payment.**
17. **The fundraiser is now completed. Sit back and spend the profits as advertised!**

***See Fundraising and Related Forms – File Maintenance (Section 26.12) above.***

**26.24 MONTHLY FINANCIAL REPORTS – BUSINESS ORGANIZATIONAL PRACTICES**

**The following reports constitute the monthly financial reports:**

* **Bank reconciliation-proof of cash**
* **Monthly Report (Financial Statement)**
* **Principal’s Monthly Report**
* **Transfers Journal**
* **Adjustments Journal**
* **Bank statement**
* **General ledger for all accounts for the month (following the bank statement)**

**The monthly financial report package is scanned electronically and sent to the Office of Business Services by the 22nd of the following month.**

***See Section 18 – Financial Reporting (Schools) for further information.***

**26.25 BILLING/PURCHASING ACCOUNTS – BUSINESS ORGANIZATIONAL PRACTICES**

**Credit card or charge accounts (with or without credit cards) are not permitted. However, billing accounts (with or without related cards) with vendors are permitted. The billing account contract (application) must be submitted to the Director of Business Services for processing. Billing accounts and related cards issued must be in the school’s name and not an individual employee’s name(s).**

**P-cards are permissible and must follow the procurement card process.**

***See Appendix B – Procurement Card Policy and Procedure Manual for further information.***

***See Section 19.3 – Contracts (Schools – Credit/Charge and Billing Accounts) for further information.***

**A school must have a check-out procedure if the school has a purchase card(s) for a vendor. The pre-approval process and a purchase order must be issued before a purchase card is issued to an employee.**

**The following check-out procedure must be followed:**

1. **Obtain from the library a few library pockets and cards or use envelopes and index cards.**
2. **Number the purchase cards and pockets. Place the numbered card into the corresponding numbered pocket and numbered check out card.**
3. **Sign out the card when it is given to an employee. The employee must sign the check-out card and date the check-out card.**
4. **The employee must sign and date the check-out card when the purchase card is returned.**

**26.26 BUSINESS FORMS/DOCUMENTS – BUSINESS ORGANIZATIONAL PRACTICES**

**Most business forms/documents used in the schools can be found on the Intranet. To access the forms, click on Forms on the home page of the intranet and click on Business Services. The forms can be saved as a shortcut on the desktop or as a file by right clicking on the name of the form, and clicking on “save as”.**

***See Appendix B – Business Forms/Documents.***

**26.27 BUDGETING – BUSINESS ORGANIZATIONAL PRACTICES**

**An excel budget workbook for each school level is available on the intranet under Forms, Business Services. The excel workbook is used to record and reconcile school board allocation funds (direct allocation to the school and the draw account allocation).**

***See Appendix B – Business Forms/Documents for further information.***

**26.28 EMPLOYEE OUT-OF-TOWN TRAVEL REIMBURSEMENT REQUESTS – BUSINESS ORGANIZATIONAL PRACTICES**

**Employee travel reimbursement requests are processed by the Office of Business Services/Accounts Payable Division and forwarded to Office of Business Services/Payroll to be included in the employee’s subsequent paycheck.**

**The following are tips to expedite a travel reimbursement request:**

1. **The employee’s WISE ID number, authorized signature(s), travel account number, and the purpose and location must be shown on the voucher.**
2. **Send the form to the proper department for coding and authorized signatures, not directly to the Office of Business Services/Accounts Payable (the employee should keep a personal copy).**
3. **A professional leave form must be attached that includes all the days the employee is conducting Virginia Beach City Public Schools business, including weekends and holidays.**
4. **The name, location (city), and purpose of the function must be stated in the lower left corner of the form.**
5. **A copy of the daily meals and incidentals per diem rate total for the conference/seminar destination published by the U.S. General Services Administration (GSA) must be attached.**
6. **All travel and employee reimbursements must be submitted in a ready to scan format. Do not tape or highlight ink on receipts. The highlighter and/or tape makes the amounts disappear. Tape the receipt on the back or on the blank edges of the receipt. Circle an amount, if needed.**
7. **There may be specific allowable dollar limits, if the travel is being funded by an intergovernmental or private grant. Contact the applicable grant administrator to determine the grant allowable dollar limits before reservations are made and/or travel commences.**

***See Section 13.11 – Accounts Payable (Schools and Central Offices – Employee Travel Reimbursement Requests and Advances) for further information.***

**26.29 BUYSPEED – BUSINESS ORGANIZATIONAL PRACTICES**

**Tips for entering Purchase Requisitions in BuySpeed:**

* **When entering a quantity in the quantity box and a price in the unit cost box, discounts should be taken off on the last item under *Total Discount Amount*.**
* **Checks to cover purchases, if applicable, should be submitted to Accounts Payable via Pony mail. A note in the *Notes Tab* must be entered and include the check # and the account number to deposit the check.**
* **Review the “Ship to” and “Bill to” address to be sure it is correct. If a change is made to either of these addresses, click *Save & Continue* and then click *Apply Ship* *to or* *Bill to* address depending on which one was changed.**
* **If there are attachments, ensure that all items are legible. Otherwise, the requisition will be routed back (via the approval path) for corrections.**
* **If a note needs to be added, click on the *Notes* tab and add the note. Click *Save & Continue* after adding the note.**
* **Once satisfied with the requisition, click *Submit for Approval.* A box will come up asking whether to submit this requisition. Click “ok” to submit. Once submitted, No Changes can be made. If there are any errors in the requisition, a screen with a RED bar will pop up displaying the errors and they will need to be corrected prior to proceeding.**

**Tips for entering Payment Requests in BuySpeed:**

* **A payment request is submitted to Accounts Payable for processing.**
* **Payment requests seeking reimbursement to the school should be limited to 25 pages on the attachment.**
* **Short description must include Customer # or Account #. If there is space, include the Purchase Order #.**
* **Payments for registration should list the names of the participants or the number of registered employees and the date of the conference.**
* **Reimbursements to school should list the number of reimbursements, from what account, and list PO#s.**
* **Enter the invoice # in the invoice # box, invoice date in the payment due date box, a quantity in the quantity box, and a price in the unit cost box.**
* **For registrations & reimbursements: Use the requisition number for the invoice number. Use the date the request is being processed for the invoice due date.**
* **If there is an attachment, the following information needs to be included: School Payment Requests must have the School Purchase Order Form, Order Form from the Vendor, and Invoice from the Vendor. Registrations must include professional leave form. Reimbursements should not be more than 25 pages per request. Checks to cover payment should be submitted to Accounts Payable. A note in the notes tab must include the check # and account that is to be deposited in.**
* **Once satisfied with the requisition, click *Submit for Approval.* A box will come up asking you if you are sure you want to submit this requisition. Click “ok” if you are sure. Once submitted, No Changes can be made. If there are any errors in the requisition, a screen with a RED bar will pop up notifying you of the errors and they will need to be corrected prior to proceeding. Items noted in a YELLOW bar only caution you to review work for accuracy. You may proceed with submitting payment request for approval.**

**If technical problems are being experienced with BuySpeed, there is a question about a purchase requisition, or there is a need to establish a new vendor, submit the request via the Service Desk application. If there is a specific question about a payment request, call the Office of Business Services/Accounts Payable at 263-1033.**

*See the Office of Purchasing website for the most recent copy of the BuySpeed Guidelines.*

**26.30 ADMINISTRATIVE SUPPORT SERVICES – WHO DOES WHAT**

**There is a resource for “who does what” on the Intranet under Depts. & Schools, Administrative Support Services, School Plant, Who Does What. This resource lists what department or office should be contacted to secure specific repairs or services. This resource page can be printed.**

**27.1 PAYROLL DIVISION**

**The Office of Business Services/Payroll Division is responsible for processing and payment of gross salaries, wages, and other compensation approved by the Department of Human Resources; certain employee reimbursements; and withholdings and deductions (pre and post-tax) authorized by law, court orders, employees, and other authoritative documents/directives. In addition, the Time and Attendance Section of the Payroll Division is responsible for overseeing the WISE Time and Attendance module, and training and assisting the timekeepers and sign-off authorities in the schools and central offices.**

**For confidentiality and privacy purposes, only the School Board employee can contact the Payroll Division regarding any questions and/or concerns relating to their respective paycheck/statement; unless the employee authorizes, in writing, a third-party to discuss the employee’s questions and/or concerns.**

**27.2 PAYROLL TAX WITHHOLDING FORMS**

***The following employee tax forms are available each calendar year from the links provided on the Payroll Web Site:***

**IRS – Internal Revenue Service**

***Form W-4 – Employee’s Withholding Allowance Certificate***

**State – Commonwealth of Virginia Department of Taxation**

***Form VA-4 – Employee’s Virginia Income Tax Withholding Exemption Certificate***

**27.3 OFF CYCLE PAYROLL CHECKS**

**Normally, corrections to pay are processed during a regular semi-monthly payroll cycle. However, under extenuating circumstances, an off cycle check is generated after following the below process.**

1. **Within two (2)\* business days after payday, the Principal or Director submits via e-mail an off-cycle check request to the Director of Business Services**

**\*Note: Subject to change when the payroll processing date is changed (e.g., due to holiday, spring break, winter break, inclement weather)**

1. **The e-mail must copy the following individuals:**
   1. **Coleen Smith, Payroll Supervisor**
   2. **Connie Lester-Rodkey, Assistant Payroll Supervisor**
2. **The e-mail must denote “Off Cycle Check Request” on the subject line**
3. **The e-mail must include the applicable employee’s full name, WISE Identification number, and daytime phone number**
4. **Only one employee per e-mail is permitted**
5. **The e-mail must provide a brief explanation of the following:**
   1. **Cause of the error**
   2. **Actions to be taken to prevent the error in the future**
   3. **Why the employee is requesting an off cycle check**
6. **The timekeeper must fax the Attendance Change Form (denoting “CHECK REQUESTED” in the upper right hand corner) to Time and Attendance at 263-1760**

**The Director of Business Services (or Payroll Supervisor if the Director of Business Services will be unavailable during the two business days after payday) will reply either approving or disapproving the request. If the request is approved, the off cycle check will be processed on the third business day after payday. Payroll will call the employee when the check is ready for pick-up at the School Administration Building (Bldg. 6) in the Payroll Division.**

**27.4 PAY /STATEMENTS DELIVERY**

**The Office of Supply Services delivers pay statements to the schools and certain central offices each pay period. Each school and applicable central office must designate/assign an authorized employee to sign for the receipt of the pay statements and, when requested, provide the name of the employee to the Director of Supply Services. The Director of Supply Services must be notified immediately of any changes/adds/deletes to the list.**

**Pay statements are not given to employees that have opted out via the Employee Self Service application. The sign-off sheet will provide a list of employees that have opted out of receiving pay statements.**

**It is imperative that the designated employee confirms the receipt of each employee’s pay statement as listed on the sign-off sheet included with the pay statements presented by the Supply Services driver. Any discrepancies must be reported immediately to the Offices of Business Services/Payroll Division at 263-1746.**

**The school or central office must maintain the pay statements in a secure location. Any pay statements that are not picked up by the employee and the employee has not contacted the school or central office on any special handling of their respective pay statement must be returned to the Payroll Division within three (3) business days after payday.**

**27.5 W-2 FORMS DELIVERY**

**The Office of Supply Services delivers W-2 forms to the schools and certain central offices each January. These W-2 forms must be distributed to each employee by January 31. It is imperative that the designated employee responsible for the confirmation of the receipt of the pay statements (see Delivery of Pay Statements above) confirm the receipt of the W-2 forms and the distribution to the employees; and, if a W-2 form has not been distributed to an employee by January 31, then the W-2 form must be mailed and postmarked on or before January 31 (if January 31 falls on a weekend, the due date will be the following Monday).**

**The schools must have the W-2 forms ready on January 31 (if January 31 falls on a weekend, the due date will be the following Monday) when the pony drivers arrive around the normally scheduled time for each school. Each school must use the Office of Supply Services Rocket Account (VBCPS) and place a Rocket pickup ticket with the W-2s. Code the ticket (VB-PS) to have Rocket bill this mailing to the Office of Supply Services account.**

**27.6 PAYROLL DEDUCTIONS**

**In accordance with School Board Regulation 4-36.1, no payroll deductions from the salary of any employee can be made except for purposes required by law or specifically approved by the School Board. The following provides a list of the current payroll deductions approved by the School Board:**

|  |  |
| --- | --- |
| **Health Plans**  **Dental Plans**  **Tax Sheltered Annuities**  **Flexible Benefit Plans**  **Association Dues**  **United Way**  **Deferred Compensation**  **Garnishments**  **Federal Tax Liens**  **State Tax Liens**  **Local Tax Liens**  **State Education (Student Loans)**  **Child Support**  **Court Orders/Bankruptcies**  **Legal Resources**  **Direct Deposit** | **VRS Optional Life Insurance**  **Salary/Leave Adjustments**  **Employee Authorized Payment(s) Owed to the School Division**  **VRS Service Buy Back**  **Workers’ Compensation Salary/Leave Adjustments**  **Travel Advance and Other Purchase Repayments**  **Voluntary Benefits**  **State Licensure Fees**  **Administrative Processing Fees, where applicable**  **Long Term Disability**  **Long Term Care** |

***See the following School Board Policy and Regulations (not all-inclusive) for further information:***

*School Board Policy 4-36 – Payroll Deductions/Tax Sheltered Annuities/Deferred Compensation*

*School Board Regulation 4-36.1 – Payroll Deductions*

*School Board Regulation 4-36.2 – Garnishments*

*School Board Regulation 4-36.3 – Section 403 Investment Plans*

**27.7 PAYROLL DOCUMENTS PICK-UP**

**The release of a payroll document (e.g., paycheck/statement, W-2) to an individual other than the employee is prohibited, unless the employee authorizes, in writing, a third-party to pick-up the specific payroll document. However, before the release of a payroll document to a third-party occurs, the below process is required to be followed by the school or central office.**

1. **Written authorization must be received from the employee providing the following information:**
   1. **Employee’s name and WISE ID number**
   2. **Third-party name and relationship**
   3. **Specific payroll document to be released**
   4. **Signature by the employee and date**
2. **The authorized third-party must provide the following documentation:**
   1. **Photo ID (e.g., driver’s license) to be copied by the school or central office**
   2. **Printed name, signature, and date on a copy of the payroll document**
   3. **The employee’s written authorization (1 above) and the copies of the Photo ID and payroll document (2a & 2b above) must be scanned by the school or central office along with the timesheets for that pay period.**

**27.8 COACHES – COMPENSATION AND REQUIRED DOCUMENTATION**

**The chart below provides a snapshot of what documentation will be required, what must be entered into WISE, and how the various categories of coaches will be compensated.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Type of Coach** | **Requires Timesheets or Calendars?** | **Requires Time Entry into WISE?** | **Requires “True-Up” at the End of the Season?** |
| **Non-Exempt** | **Yes. Timesheets.** | **Yes. Each pay period, timesheets are to be forwarded to the Student Activities Office.** | **Not unless the compensation for the number of hours worked is less than the total amount of the supplement.** |
| **“Non-Employee”**  ***(Those who work for VBCPS solely as a coach)*** | **Yes. Calendars are to be kept and forwarded to the Student Activities Office at the end of each season.** | **No** | **Yes, if required.** |
| **Exempt** | **Yes. Calendars are to be kept and forwarded to the Student Activities Office at the end of each season.** | **No** | **Yes, if required.** |

**To determine whether additional compensation is owed to the “Non-Employee” or Exempt coaches, the following calculation must be applied:**

***Amount of the Supplement / Minimum Wage hourly rate = “X”***

**If the number of hours worked by the “Non-Employee” or Exempt coaches exceeds “X,” then those coaches will be afforded additional compensation for each quarter-hour worked in excess of “X,” based on the Minimum Wage hourly rate.**

**It will be the responsibility of each Principal to ensure time sheets are reviewed and signed by a building administrator or Student Activities Coordinator.**

**Questions regarding this communication and the related processes should be addressed to the Student Activities Office (263-2030).**

**27.9 SCHOOL FACILITY USE – CUSTODIAL OVERTIME**

**Custodial overtime incurred in support of internal and external school facility use applicants must be reported in WISE, as follows:**

* **A custodian assigned to the school that works overtime for internal school facility use applicants (e.g., school related functions, PTAs, Parks and Recreation (P&R)) at the school must be reported by the timekeeper in the WISE Time and Attendance module as XHR**
* **A custodian not assigned to the school of the internal school facility use applicant’s event must be reported by the timekeeper in the WISE Time and Attendance module as Additional Help Custodial, ZTMP6906**
* **A custodian that works overtime for external school facility use applicants must be reported by the timekeeper in the WISE Time and Attendance module as School Rentals – Custodial, ZTMP6909**

**The custodian will receive the appropriate overtime rate of pay based on his/her current rate of pay and in compliance with the applicable School Board policy, regulations, and other pertinent directives; and the Federal Fair Labor Standards Act.**

**The custodial rate charged to the applicant is a flat rate (adjusted annually) which includes the appropriate overtime, Social Security, and Medicare charges (currently $19.00/hour) to avoid wide variations in charges to the applicant (from school to school and their respective custodian)**

**27.10 EMPLOYEE PAYMENTS FOR ELECTION DAY SERVICES**

**In conjunction with the City elections office, the City will not be directly paying School Board employees for services rendered on Election Day. Hence, all non-exempt employees (e.g., custodians) providing services (e.g., unlocking doors at 5:00 a.m., clearing space) on Election Day must have their time entered on their respective timesheet for the school timekeeper to enter into the WISE Time and Attendance module as XHR.**

**27.11 EMPLOYEE JURY DUTY PAYMENTS**

**If an employee is summoned to court or for jury duty, and the court provides written verification of the appearance, no leave will be deducted. If the employee receives payment for jury duty or witness fees, the employee may elect the following:**

**A. Retain payment for jury duty, and deduct the hours absent from their accumulated annual or personal reasons leave**

**B. Remit the payment for jury duty to the Department of Human Resources and have no deduction taken from their accumulated annual or personal reasons leave. Leave must be entered into WISE/Time and Attendance as Leave Jury Duty**

**Any money received by the employee for travel expenses or other expense reimbursements may be retained by the employee.**

***See School Board Regulation 4-51.1 (Subpoenaed Witness and Jury Duty) for further information.***

**27.12 ESTATE OF DECEASED EMPLOYEE PAYMENTS**

**Payments due to a deceased employee must be made payable to the Estate of the deceased employee.**

***See School Board Policy 4-21 – Payment to the Estate of Deceased Employees for further information.***

**27.13 EMPLOYER-PROVIDED VEHICLES**

**Basic Taxability Rules**

**An employer-provided vehicle is considered a fringe benefit under the federal employment tax laws. However, if an employee uses a School Board car or other vehicle solely for business purposes, the value of the vehicle’s use is not taxable to the employee. It is treated as an excludable fringe benefit.**

**In general, an employee's use of a School Board car is treated as taxable compensation, subject to income and FICA taxes, unless it falls under one of the following exceptions:**

**• Working condition fringe benefit**

**• De minimis benefit**

**• Qualified nonpersonal use vehicle**

**If employees are permitted more-than-minimal use of a School Board car for personal reasons, the employer must treat this personal use as a taxable fringe benefit for federal tax purposes. The employer must compute the value of this personal-use benefit and report it as employee income. Under these rules, a worker's use of a School Board car for commuting to and from work is considered personal use.**

**Employees generally are required to maintain adequate records substantiating their business use of a vehicle. If substantiation records are not maintained, either the full value of use of an employer-provided car will be subject to income and FICA taxes or workers will not be entitled to claim a deduction for business use of a personal vehicle. However, an employer can reduce this recordkeeping burden by issuing a written policy prohibiting or substantially limiting personal use of School Board cars or by reimbursing workers through a fixed mileage allowance.**

**Working Condition Fringe Benefit**

**Under federal tax law, any employer-provided property or service qualifies as a tax-exempt “working condition fringe benefit” if employees would be entitled to claim a business-expense deduction for the benefit if they provided it themselves. Thus, an employee's business-related use of an employer-provided vehicle is considered a working condition fringe and the value of this benefit is not includable in the worker's income. However, all employee use outside of the employer's business or trade — *including commuting* — is considered personal use. The value of personal use must be included in the employee's income.**

**Business Use Substantiation Requirements**

**Commuting use only — Records concerning the business use of the vehicle will *not* be required if the employer's written policy statement prohibits all personal use other than commuting to and from work and de minimis personal use; the vehicle is owned or leased by the employer for use in the business; the employee is required for bona-fide no compensatory business reasons to use the vehicle for commuting; the employee using the car is not a “control employee” (A control employee for a federal, state, or local government employer is any elected official or any employee whose compensation is equal to or exceeds that of a federal employee at the Executive Level V ($145,700 in 2012)); the employer reasonably believes there is no prohibited personal use of the car; and the value of commuting use is included in the employee's income or the employee reimburses the employer for commuting use.**

**De Minimis Benefit**

**Where the value of a worker's personal use of an employer-provided vehicle is so small or insignificant that accounting for it would be unreasonable or administratively impractical, the personal use is not treated as taxable income to the employee. An example of this is an employee who stops for lunch or deposits her/his paycheck at a bank while driving a company car on business.**

**Qualified Nonpersonal Use Vehicles**

**Vehicles that are unlikely to be used more than minimally for personal reasons because of their special design are fully excludable from employees' income. Employees do not have to keep any records substantiating business use in order to avoid taxation on the availability of these vehicles.**

**Types of nonpersonal use vehicles that qualify for this tax-exempt treatment include:**

**• Clearly marked police and fire vehicles;**

**• Unmarked law enforcement vehicles, provided personal use is officially authorized as assisting law enforcement (e.g., facilitating an employee's reporting from home to an emergency situation);**

**• Ambulances and hearses;**

**• Any vehicle designed to carry cargo that has a loaded gross weight of more than 14,000 pounds;**

**• Delivery trucks with seating only for the driver or only for the driver plus a folding jump seat;**

**• Passenger buses with a capacity of at least 20 passengers;**

**• School buses;**

**• Tractors and other special purpose farm vehicles.**

**Pickup trucks and vans that have a loaded gross vehicle weight not exceeding 14,000 pounds can qualify as nonpersonal use vehicles if they have been specially modified in a way that makes substantial personal use unlikely. Such trucks or vans must have permanently affixed decals or special painting or other advertising for the employer's business. In addition, they must meet the following qualifications:**

**• A pickup truck must either be specially equipped (e.g., hydraulic lift gate, power winch, electric generator, boom or crane used to tow cars), or actually used primarily for off-road transporting in connection with construction, manufacturing, farming, mining, etc.**

**• A van must have seating for no more than the driver and one other person and must have either permanent shelving filling most of the cargo area or an open cargo area that constantly (during working and nonworking hours) carries merchandise, material, or equipment used in the employer's business.**

**Commuting Valuation Rule**

**This valuation method may be used only where the employer maintains a written policy prohibiting personal use of the car except for commuting and de minimis personal trips. The employer must own or lease the vehicle and require the employee, for bona-fide no compensatory business reasons, to commute in the car. In addition, the employee using the car may not be a “control employee”.**

**The value of each commute is $1.50 one-way or $3 per round trip. If more than one employee commutes in the car, each employee must be credited with income based on the commuting value.**

***See the following School Board Policy and Regulations (not all-inclusive) for further information:***

*School Board Policy 3-80 – School Board Owned Vehicles*

*School Board Regulation 3-80.1 – Compulsory Use of Seat Belts*

*School Board Regulation 3-80.2 – Standees on School Buses*

*School Board Regulation 3-80.3 – Motor Vehicle Operation*

**27.14 PAYROLL/TIME AND ATTENDANCE – GENERAL ADMINISTRATIVE REQUIREMENTS**

In general, the following administrative requirements must be adhered to before and after entering employee timesheet information into the WISE time and attendance module (refer to the WISE Time and Attendance Procedures manual and related updates for specific procedures for entering employee timesheet information, scanning, and the sign-off authority process):

1. Employee timesheets must be completed on a daily basis
2. Employee timesheets must be signed by the employee

Signature stamps are not permitted

1. All time records entered into WISE Time and Attendance must have a supporting, valid timesheet scanned into LaserFiche

The employee timesheets and supporting documentation (e.g., approved leave form) must be scanned into LaserFiche in the appropriate designated directory for “WISE Time Sheets” (under the “Admin” directory at the school level), and reviewed/verified for accessibility and readability

Path: Admin/WISE Time Sheets/appropriate fiscal year/appropriate attendance period dates

Example Path: Admin/WISE Time Sheets/July 1 2012 to June 30 2013/Oct 1-15 2012

All timesheets and supporting documentation must be scanned together within one folder for each attendance period. All timesheets must be grouped alphabetically together at the front of the folder, followed by all supporting documents grouped alphabetically together at the end of the folder. Supporting documentation includes all leave forms, compensatory (comp) time logs, and any other pertinent document that supports the record

All timesheets and supporting documents must be scanned within 30 days of the pay period

1. The timekeeper may discard/shred the employee timesheets once the timesheets have been scanned, and reviewed/verified for accessibility and readability
2. Each location is required to have a system of verifying data entry into WISE Time and Attendance. The records keyed by the primary timekeeper must be verified by the backup timekeeper and vice versa.

*See Time and Attendance – Specific Timesheet Requirements below for further information.*

For further information, contact Office of Business Services/Payroll – Time and Attendance at 263-1746.

**27.15 PAYROLL/TIME AND ATTENDANCE – SPECIFIC TIMESHEET REQUIREMENTS**

**The below provides specific timesheet requirements:**

1. ***Signing in and out is required (it is not optional)*.**
   1. **All non-exempt employees must sign in and out with actual times.**
   2. **All exempt employees’ must sign in and out using a format as determined by the principal/director of each location (i.e., either by recording the actual time or by a check mark\* in the applicable column).**

**\*An exception to using check marks for exempt employees is as follows:**

**Itinerants or “P” people, since their days/hours can vary. Actual times must be indicated on the timesheets.**

1. **In Bldg./Out Bldg. columns have been added to help alleviate confusion on what hours to pay non-exempt employees. If an employee’s scheduled work time is 8:00 – 2:30, and that employee arrives at 7:30 and leaves at 3:00 it appears that the employee is owed an extra hour. While the use of the In Bldg./Out Bldg. columns is optional, completing the Start Work/Stop Work columns is mandatory for all non-exempt employees. By using both columns, an employee who tends to arrive early can sign in but the times Payroll needs to pay them will be clearly defined.**
2. **Non-exempt employees need to account for their meal breaks - i.e. if they take a meal break from 12:00 – 12:30 then that needs to be entered on the timesheets (*even if they do not leave the building*).  If no time is indicated then it is assumed that those employees worked through their meal breaks; it would appear to an auditor that this employee should have received extra compensation for working through their meal break.  In the event of an audit or legal action, the school division will be held accountable for appearing to not compensate these employees properly.**
3. **If a non-exempt employee works extra hours, those times must be entered on the timesheet and the total number of additional hours entered in the ADDL HOURS column on the timesheet. Please note we are legally bound to compensate non-exempt employees for all time worked, so if non-exempt employees are working outside their contracted hours they must be compensated.**
4. **All timesheets that report non-contracted hours (e.g., extra, detention, substitute, tutoring, workshop) must be signed by a supervisor.**

**Signature stamps are not permitted.**

1. **All compensatory time logs must be signed by the employee and the supervisor, and must be scanned with each time and attendance period.**
2. **Any leave taken by an employee (exempt and non-exempt) must be indicated on their timesheet; both hours taken and type of leave *must* be clearly stated.**
3. **Employees performing “other” duties at the school or central office location will sign in on the Other Duties timesheet or a blank semi-monthly timesheet (not preprinted with the employee’s position).  Employees will need to fill in the appropriate information.  Examples of other duties would be SOL tutors, temporary cafeteria monitors, detention, and similar activities.**
4. **If for some reason times are written on a timesheet by anyone other than the employee those times must be initialed by the employee.**
5. **Timesheets must be accessible to employees (an employee is anyone paid by VBCPS. This includes, but is not limited to, contracted employees, substitutes, and part-time employees).**
6. **No employee may enter attendance information on their timesheet in advance (i.e., checking off every day of the period at the beginning of the attendance period).**
7. ***All employees must sign their timesheets at the END of the attendance period.***
8. **Timesheets must be scanned. Instructions are located on the LaserFiche Intranet page. Contact the Technology HelpDesk at 263-1100 for assistance.**
9. **The only valid timesheet formats to be used are those found in Crystal Reports via the Intranet under the “Time Keepers” folder.**
   1. **FIELD TRIP APPLICATIONS**

**All field trip applications (Revised 5/10) must be sent by pony mail to Transportation Services. The WISE timekeeper at the school site must pony these forms, once they have entered the data into WISE for payment. It is imperative that the entire form be completed correctly. If the Field Trip Code (definitions are below) is left blank these trips will be charged to the school’s field trip allocation.  Bus drivers must fill out the section labeled “BUS DRIVERS” in order to ensure proper payment and record of mileage.  Since these are turned in at the school site, the WISE timekeeper must ensure that these forms are being completed properly. If the Bus Driver is not completing the form properly, then forward the names of those drivers to Transportation Administration for appropriate action by their supervisor.**

**Field Trip Code Definitions**

**A= Athletics – Any VHSL (Virginia High School League) sponsored event**

**C= CBI (Community Based Instruction) – Special needs students participating in activities that promote community skills – Special Needs Use Only**

**E= Early Discoveries- A program sponsored by the YMCA for at risk four year olds**

**G= GRANTS- Any field trip that will be funded by a specific grant, please indicate which grant will be paying for the trip on the designated line**

**I= Instructional/School Paid- These are field trips in which the school will be paying for, out of their allocation to support the instructional program**

**T= Tutoring (SOL)**

**V= Invoice- These are trips that need to be invoiced to a particular group or club, such as the PTA, Booster Club, and similar external parties (indicate on the designated line)**

**W= Work Experience- Special needs students learning a skill on a job site to be used after graduation**

**For further information, contact the Office of Transportation Services.**

**27.17 EMPLOYEE SELF SERVICE**

**WISE Employee Self Service (ESS) enables all employees to view their personal employment information on the VBCPS secure Intranet site (choose Applications, click on Employee Self Service, click on the WISE Employee Self Service button at the bottom of the page, enter you network log in ID and password).**

**Under the “Association Dues” menu of Employee Self Service – Employees can authorize a payroll deduction or discontinue a payroll deduction for association dues**

**Under the “Pay” menu of Employee Self Service:**

**Gross Pay Detail – Employees can view or print a detailed breakdown of their gross pay each pay period**

**Online Pay Stubs – Employees can view or print copies of their pay stubs received since July 1, 2008, Employees can opt out of receiving paper statements**

**Total Compensation Statement – Employees can view their total annual compensation and fringe benefits provided by the school board**

**Direct Deposit – Employees can view their direct deposit setup information**

**Tax Withholding – Employees can view and in most cases make changes to their Federal and Virginia state income tax withholding information in lieu of having to send a paper form to the Payroll Office**

27.18 EMPLOYEE HR/PAYROLL FEES/CHARGES

| Department/Office | Fee/Charge/Assessment | Rate |
| --- | --- | --- |
| Human Resources | Employee Relations:  Subpoena & Lawsuits; copies    Tapes, pictures and unusual documents | $.25/page copied  Assessed at time of production |
| Human Resources | Front Desk:  Lost ID Badge    Cost of producing documents; copies | $5.00  $.25/page copied |
| Human Resources | Licensure:  Initial license in-state  Initial license out-of-state  Other individual actions  Renewal Fee | $50  $75  $25  $25 |
| Human Resources | Subfinder:  Background checks – State Police  Background checks – Child Protective Services | $37  $5 |
| Business Services/Payroll | Pay Statement replacement  W-2 statement reissued  Garnishment administration (except student loans and bankruptcy) | $10 each  $5 each  $5 one-time fee for each received |

**27.19 PAYROLL – BUSINESS MANUAL REFERENCES**

**The following provides Payroll/Human Resources related references in this Business Manual (not all-inclusive):**

* + 1. **Section 8 – School Allocations (Schools)**

1. **Athletic Allocation *(Section 8.11)***
2. **Student Achievement Allocation *(Section 8.13)***
3. **SOL Remediation Allocation *(Section 8.14)***
4. **Challenge Allocation *(Section 8.15)***
5. **AVID Allocation *(Section 8.16)***
6. **Academic Support *(Section 8.17)***
7. **Detention and Saturday School Program *(Section 8.21)***
8. **Professional Improvement for Principals *(Section 8.24)***
9. **Professional Leave Days *(Section 8.25)***
10. **Clerical Days (Extra) *(Section 8.26)***
11. **Clerical Assistance for Guidance Departments *(Section 8.27)***
12. **Clerical Part-time Assistance for Spring SOL Testing *(Section 8.28)***
13. **Clerical Assistance for Standards of Learning (SOL) Student Performance Reports/Cumulative Records *(Section 8.29)***
    * 1. **Section 10 – Disbursements/Expenditures (Schools)**
14. **Substitute Payments *(Section 10.6)***
15. **Student Payments *(Section 10.7)***
16. **Student Activity Camp Payments *(Section 10.8)***
    * 1. **Section 10 – Disbursements/Expenditures (Schools and Central Offices)**
17. **Employee and Retiree Payments *(Section 10.29)***
18. **Employee Advances *(Section 10.30)***
19. **Employee Gifts *(Section 10.31)***
20. **Business Entities Owned By or Employing School Board Employees (Including Immediate Family Members) and Retirees *(Section 10.34)***
21. **Volunteer Payments *(Section 10.35)***
    * 1. **Section 13 – Accounts Payable (Schools and Central Offices)**
22. **Employee Travel Reimbursement Requests and Advances *(Section 13.11)***
23. **Employee Reimbursement – Non-Travel *(Section 13.12)***
    * 1. **Section 22 – Risk Management (Schools and Central Offices)**
24. **Workers’ Compensation Program *(Section 22.7)***
    * 1. **Section 23 – Grants (Schools)**
25. **Grant Awards to School Board Employees *(Section 23.5)***

**28.1 EXTERNAL PARENT ORGANIZATIONS OVERVIEW**

**The Virginia Beach City Public Schools has numerous organizations that work on its behalf, but which do not fall directly under its authority. Rather, these organizations are considered to be affiliations of the division and they operate as independent, separate legal entities.**

**The Business Manual for Schools and Central Offices refers to organizations affiliated with VBCPS as “external parent organizations.” To provide guidance to organizations affiliated with VBCPS in this way and in conjunction with the various organizations’ state and/or national counterparts, the below guidelines have been established that codify the roles and responsibilities of the affiliated organizations. These affiliated organizations include, but are not limited to, such groups as Parent-Teacher Associations, Athletic Booster Clubs, Band Parents Associations, and Chorus Parents Associations.**

**28.2 EXTERNAL PARENT ORGANIZATIONS – SCHOOL BOARD GUIDELINES FOR ORGANIZATIONS AFFILIATED WITH THE VIRGINIA BEACH CITY PUBLIC SCHOOLS (BROCHURE EXCERPTS)**

**The following presents excerpts from the “School Board Guidelines for Organizations Affiliated with the Virginia Beach City Public Schools” brochure (located on the Intranet – Office of Business Services website):**

**Guidelines for Affiliate Organizations**

* + **Organization is legally separate from Virginia Beach City Public Schools (VBCPS)**

**- As such, may not use the Federal Employer Identification Number (FEIN) of VBCPS**

* + **Organization is considered tax-exempt entity only if it has received 501(C)(3) status from the IRS**

**- May not use VBCPS tax exemption for purchasing**

**- May not imply in fundraising efforts that donations are tax deductible unless the organization has received tax exempt status of 501(C)(3)**

* + **Organization has been established by a group of school parents**

**- Has elected officers**

* + **Organization members (including elected officers) who may also be employed by VBCPS act as individual citizen/volunteer members, not as representatives of the School Board**
  + **Organization exists to provide support and resources for a specific school for a specific purpose**
  + **Organization is separate legal entity**

**- As such, officers of the organization are responsible to their members as well as to the school with which they are affiliated for the proper management and use of funds raised by the organization**

**- All monies and other assets, including checking accounts, savings accounts, certificates of deposit, materials and supplies, fundraising inventory items, and other assets are the property of the affiliated organization**

* + **Organization by virtue of its close association with VBCPS has certain obligations to the School Board and to the administration of the school with which it is affiliated, including, but not limited to, the following:**

**- Complying with School Board policies**

**- Providing the school principal with updated copies of charters, constitutions, bylaws, and other pertinent information on an annual basis**

**- Providing the school principal with a list of the affiliated organization’s current elected officers**

**- Providing the school principal with scheduled meeting dates and times, and related minutes**

**- Providing the school principal with a budget plan, including estimated donations to the school during the school year**

**- Completing the appropriate school use of facilities form when necessary**

**- Providing the school principal with fundraising plans for the school year**

**- Providing evidence of insurance as appropriate**

**Guidelines for the School Board**

* + **School Board does not have authority over the management of affiliated organizations**

**- Organization is permitted to use the name of a school with which it is affiliated as long as it does not infer that funds are handled, maintained or are the responsibility of VBCPS, and the description of the affiliation is included in the name**

**- Affiliated organization - high school booster club, for example - could use XX High School Band Parent Association**

* + **School Board does not insure or audit the affiliated organization**
* **VBCPS employees are not responsible for safeguarding the assets of an affiliated organization**
  + **School Board is not accountable for the actions of affiliated organizations**

**The School Board has adopted the following policies and regulations, which direct the actions and responsibilities of affiliated organizations as they relate to VBCPS and the individual school with which they are associated:**

**Donations to Schools**

**- School Board Policies: *3-24, 7-32***

**- School Board Regulation: *7-32.1***

**Encouraging the establishment of and cooperation with affiliated organizations**

**- School Board Policy: *7-31***

**- School Board Employees as Members**

**Fundraising Activities**

* **School Board Regulation: *7-31.1***

* **Regulations promulgated by the Virginia Charitable Gaming Commission**

**Prohibition of Loans**

**- School Board Regulation: *3-54.1***

**Prohibition of Using School Activity Accounts**

**- School Board Policy: *3-41***

**Sales Tax-Exempt Status**

**- School Board Regulation: *3-51.1***

**- Code of Virginia, as amended: Chapter 6 of Title 58.1**

**- Regulations promulgated by the Virginia Tax Commissioner**

**Use of School Facilities**

**- School Board Policy: *7-49***

* **School Board Regulation: *7-53.1***

**28.3 EXTERNAL PARENT ORGANIZATIONS – BUSINESS MANUAL REFERENCES**

**The following provides External Parent Organization related references in this Business Manual (not all-inclusive):**

1. **Section 9 – Receipts/Revenues (Schools)**
2. **External Parent Organizations - Receipts *(Section 9.22)***
3. **Section 9 – Receipts/Revenues (Schools and Central Offices)**
4. **Bottled Drinks Vending Contract – *(Section 9.36 – E.)***
5. **Bottled Drinks Vending Contract – *(Section 9.36 – F.)***
6. **Section 10 – Disbursements/Expenditures (Schools)**
7. **Student Payments *(Section 10.7)***
8. **Student Activity Camp Payments *(Section 10.8)***
9. **External Parent Organizations - Disbursements *(Section 10.20)***
10. **Section 10 – Disbursements/Expenditures (Schools and Central Offices)**
11. **Employee and Retiree Payments *(Section 10.29)***
12. **Volunteer Payments *(Section 10.35)***
13. **Section 14 – Bank Account (Schools)**
14. **Bank Account Overview – Schools *(Section 14.1)***
15. **Section 15 – Fundraising (Schools)**
16. **Fundraising Requirements – Schools *(Section 15.1 – V.)***
17. **Bingo Games – Schools *(Section 15.3)***
18. **Section 24 – School Facility Use (Schools)**
19. **School Facility Requirements *(Section 24.1 – NN.)***

**29.1 TEXTBOOKS OVERVIEW**

**Textbooks, teacher editions, and basic ancillary materials constitute a large portion of the school division’s budget. Consequently, all central office and school personnel involved in selecting, ordering, distributing, budgeting, inventorying, and using the materials must exercise a sense of responsibility and be held accountable for the efficiency and cost effectiveness of the process. The responsibility and accountability should be shared by central office and school administrators, teachers, and students.**

**Since personnel in several central offices and in the schools are involved in the overall textbook process, a comprehensive plan, which all persons understand and follow, is a necessity. The Textbook Comprehensive Plan initially developed by a Textbook Task Force was an effort to present a workable, comprehensive procedure, which will result in more efficiency, consistency, cost effectiveness, and direct accountability.**

*See the following School Board Policy and Regulations (not all-inclusive) for further information:*

*School Board Policy 6-60 – Textbooks*

*School Board Regulation 6-60.1 – Textbooks*

*School Board Regulation 6-60.2 – Disposal of Used Textbooks and Other Instructional Materials*

**29.2 TEXTBOOKS – ADOPTION PROCESS**

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| **The textbook committee meets with representatives from various textbook companies for textbook negotiations and contracts. September – May** |

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| **After negotiations are reached, the School Board approves adoptions of the new textbooks.** |

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| **Contracts are approved and signed by the Superintendent, Assistant Superintendent, Director of Business Services, Coordinator, and the City Attorney’s Office.** |

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| **The contracts are received in Supply Services along with the budget prepared by the Office of the Assistant Superintendent and the Budget Office.** |

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| **The Financial Assistants in Supply Services are responsible for ordering textbooks for elementary and secondary schools for the upcoming school year.** |

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| **The textbook administrators are responsible for sending a completed inventory, and textbook orders; including all students that require a second set of textbooks, for the upcoming school year must be completed via TipWeb by the first Monday in July.** |

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| **When all orders are received via TipWeb, the Financial Assistants will verify the schools’ requests for textbooks with their inventory and a copy of their enrollment figures through TipWeb.** |

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| **After the initial orders are reviewed, orders are filled by the Assistant Warehouse Supervisor and the Store Managers and delivered to the schools in the month of July.** |

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| **Additional orders are due by the first Monday in August. After orders are reviewed, orders are filled by the Store Managers, and delivered to the schools in the month of August.** |

**29.3 TEXTBOOK COMPREHENSIVE PLAN**

Each school is responsible for maintaining an inventory of all student textbooks and reconciling to the inventory records of the Office of Supply Services.

**The Textbook Comprehensive Plan addresses School Board adopted textbooks, teacher editions, and ancillary materials used by both regular and special education students. The following definitions of terms are provided for operational consistency:**

**TEXTBOOK – Core instructional item approved by the Virginia Beach City Public Schools School Board**

**TEACHER EDITION (TE) – Teacher’s guide for the adopted student textbook**

**ANCILLARY MATERIALS – Textbook-related items sold/published by the publisher of the adopted textbook and specifically identified in the adoption process**

**SUPPLEMENTARY MATERIALS – Additional instructional items that enhance the curriculum but are not required**

**CURRICULUM GUIDE/PROGRAM OF STUDY – Locally produced guide for teachers in implementing the curriculum for a particular subject area or program**

**Operational Directives:**

**The following are the operational directives:**

* **The duties of the Curriculum and Instruction (C&I) Administrative Coordinator are to coordinate and oversee the steps of the plan to ensure that the process is proceeding as designed and to alert the designated responsible parties when problems occur.**
* **In carrying out his/her duties, the C&I Administrative Coordinator would work with the Department of Supply Services coordinators and directors, the Business Services staff, the principals, the building textbook coordinators, and the School Administration assistant superintendents as needed. The C&I Administrative Coordinator must be thoroughly knowledgeable of the plan and processes and be authorized to make needed decisions regarding schools orders.**
* **All textbook adoptions, including those for magnet and pilot programs, should follow the procedures established and authorized by the Assistant Superintendent for Curriculum and Instruction unless there are extenuating circumstances in which case changes must be preapproved by the assistant superintendent.**
* **The adoption cycle should be reviewed and revised regularly as needed and copies shared with the Superintendent’s cabinet, the School Board, the Director of Business Services, the Chief Financial Officer, and the C&I Administrative Coordinator.**
* **The Department of Curriculum and Instruction staff should work with the C&I Administrative Coordinator to develop and update annually a list of all textbooks, teacher editions, and ancillary materials.**
* **The database system should allow access to position control and student enrollment and projections by the C&I Administrative Coordinator and the Director of Supply Services as well as the cabinet members. The C&I Administrative Coordinator could then supply the numbers needed for textbook adoption information.**
* **The enrollment card, the emergency card, and Code of Student Conduct should be revised to include data relative to textbook accountability (statement of textbook responsibility, etc.).**
* **The textbook plan should be presented to all new principals, assistant principals, and involved central office administrators, with emphasis on the primary responsibility and accountability of the designated gatekeepers and responsible parties.**
* **Special training for TipWeb should be provided for the new building textbook coordinators and school bookkeepers, especially in the areas of school site ordering, lost, and damaged textbooks, and inventories.**
* **Special training for the teachers should be provided at the building level by the principals and the building textbook coordinators.**
* **The plan should be assessed and adjusted as necessary after the initial year and subsequently to ensure effectiveness and efficiency.**
* **At a minimum, there should be a formal textbook audit of the textbook system by the Office of the Internal Audit every three (3) years.**

| **Category** | **Process** | **Information Source** | **Documentation** | **Gatekeeper** | **Responsible Party** |
| --- | --- | --- | --- | --- | --- |
| **Adoption** | **1. Establish and update the textbook adoption cycle for all textbooks** | **Directors Curriculum & Instruction** | **Textbook Cycle** | **Asst. Supt. Curriculum & Instruction** | **Directors Curriculum & Instruction** |
|  | **2. Follow the adoption process established by the Department of Curriculum & Instruction** | **Directors Curriculum & Instruction** | **Adoption Procedures** | **Asst. Supt. Curriculum & Instruction** | **Directors Curriculum & Instruction** |
| **Contract Negotiations** | **1. Establish a textbook negotiation team** | **Instructional Coordinators; Representatives from: Curriculum & Instruction, Supply Services, Business Services, Purchasing** | **Membership List** | **Asst. Supt. Curriculum & Instruction** | **Asst. Supt.**  **Curriculum & Instruction** |
|  | **2. Conduct negotiations with textbooks representative(s) to determine the**  **following:**   * **Price of textbook** * **Length of contract** * **Provisions for TEs** * **Ancillary materials** * **Provisions for staff development** * **Freight** * **Terms of payment** | **Textbook Negotiation Team** | **Contract** | **Director Business Services, Administrative Coordinator**  **Curriculum & Instruction** | **Asst. Supt.**  **Curriculum & Instruction** |
| **Board Approval** | **1. Prepare Board Agenda Item coversheet for Information and include the following:**   * **Recommendation statement: 2 choices** * **Brief summary of adoption selection process** * **Budget estimate and impact for both choices** | **Directors Curriculum & Instruction;**  **Instructional Coordinators** | **Board Information Coversheet** | **Asst. Supt. Curriculum & Instruction** | **Directors Curriculum & Instruction** |
|  | **2. Prepare School Board Report to include the following:**   * **Detailed summary of selection process/procedures** * **List of textbook adoption committee members** * **Selection criteria for first and second-choice recommendations** * **Implementation costs for first-and second-choice recommendations for initial year and life of adoption** * **Detailed summary of budget impact** * **List of materials to be purchased** | **Textbook Adoption Selection Committee; Instructional Coordinators** | **Board Report** | **Asst. Supt. Curriculum & Instruction** | **Directors Curriculum & Instruction** |
|  | **3. Prepare Board Agenda Item coversheet for Consent and Include the following:**   * **Recommendation statement: 2 choices** * **Brief summary of adoption selection process** * **Budget estimate and impact for both choices** | **Directors Curriculum & Instruction;**  **Instructional Coordinators** | **Board Consent Coversheet** | **Asst. Supt. Curriculum & Instruction** | **Directors Curriculum & Instruction** |
|  | **4. Notify textbook representatives of the Board’s actions** | **Board Minutes** | **Telephone Call** | **Instructional Coordinators** | **Directors Curriculum & Instruction** |
| **Budget** | **1. 6-8 – Year Cycle Forecast (Books and**  **Dollars)**   * **Regular** * **Technical & Career Education** * **Special Education** * **A/P, Magnet School and IB** * **Workbooks** | **Curriculum & Instruction** | **Textbook Cycle** | **Directors Curriculum & Instruction** | **Asst. Supt.**  **Curriculum & Instruction** |
|  | **2. Funding:**  **Revenue**   * **State** * **Local** * **Shortfall**   **Expenditures**   * **Regular Adoption** * **Pilots** * **Special Programs** | **Budget and Finance**  **Prog.Adm; Bgt.Office**  **Prog.Adm; Bgt.Office** | **State Allocation**  **Pilot Proposal**  **Program Proposal** | **Chief Financial**  **Officer**  **CFO;Prog.Adm.**  **CFO;Prog.Adm.** | **Chief Financial Officer**  **CFO**  **CFO** |
|  | **3. Contract Execution:**   * **Send Contract Packet (incl. Fiscal note) to Business Services Office** * **Review Contract Packet and submit to City Attorney’s Office** * **City Attorney’s Office reviews for “Legal Sufficiency”** * **Superintendent executes contract** * **Contract Packet returned to Curriculum & Instruction** | **Curriculum & Instruction**  **Business Services**  **Business Services**  **Business Services**  **Business Services** | **Policy 3-89**  **Contract Packet**  **Contract Packet**  **Contract Packet**  **Contract Packet** | **Directors Curriculum & Instruction**  **Director Business Services**  **Senior City Attorney**  **Superintendent**  **Director Business Services** | **Asst. Supt.**  **Curriculum & Instruction** |
| **Lost and Damaged** | **1. Notification of Lost Book** | **Semester Book Check; Student Notification** | **September Student Distribution List** | **Teacher** | **Building Textbook Coordinator** |
|  | **2. Fill Out Student Assessment Form (4-part form):**   * ***No replacement textbook provided without complete assessment form*** |  | **Student Assessment Form** | **Teacher;**  **If not resolved within 5 days at site, forward to Building Textbook Coordinator** | **Principal,**  **Building Textbook Coordinator** |
|  | **3. (a) Form letters are available via TipWeb or schools may use the original assessment forms described below**  **Distribution of Form**   * **White - student** * **Yellow - Teacher** * **Pink - Designee** * **Goldenrod - Bookkeeper** | **Assessment Form** | **Assessment Form**  **Perpetual Inventory** | **Building Textbook Coordinator** | **Building Textbook Coordinator** |
|  | **3. (b) Replacement textbook given with a separate barcode label to student**  **TipWeb updates – class inventory to reflect the lost book and the replacement book until the lost book is paid for** | **Assessment Form** | **Assessment Form** | **School designee** | **Building Textbook Coordinator** |
|  | **3. (c) Bookkeeper enters pertinent information from Assessment Form to Student Receivables Database (Synergy)** | **Assessment Form** | **Student Receivables Database** | **Bookkeeper** | **Bookkeeper** |
|  | **4. Payment for Lost and Damaged**  **(a) If Payment is in Full:**   * **School designee collects money from student** * **School designee writes student a receipt for textbook** * **School designee turns money and yellow and pink copies of assessment form in to bookkeeper** * **Bookkeeper receipts school designee, records money in ledger, attaches yellow copy to pink and forwards both to Building Textbook Coordinator, bookkeeper makes notation on Student Receivables Database of money and bookkeeper receipt number, bookkeeper retains goldenrod copy** * **Building Textbook Coordinator adjusts perpetual inventory numbers for lost and replaced textbooks in TipWeb** | **Student**  **Receipts**  **Assessment Form** | **Receipts:**  **Assessment Form**  **Receipts;**  **Assessment Form**  **Inventory** | **School Designee**  **(other than Bookkeeper)**  **Bookkeeper**  **Building Textbook Coordinator** | **Teacher**  **Bookkeeper**  **Principal** |
|  | **4. (b) If Payment is Not in Full:**   * **School designee collects money from student** * **School designee writes student a receipt for textbook** * **School designee notes partial payment and receipt number on yellow copy of assessment form** * **School designee forwards money only to bookkeeper**   **Bookkeeper receipts school designee and makes notation for Student Receivables Database** | **Student**  **Receipts** | **Receipts**  **Assessment Form**  **Receipts**  **Assessment Form** | **School Designee**  **(other than Bookkeeper)**  **Bookkeeper** | **Teacher**  **Bookkeeper** |
|  | **5. If No Payment is Made:**  **At end of year, bookkeeper forwards list by book to Building Textbook Coordinator prior to year-end inventory**   * **Bookkeeper forwards Database information to Business Services** * **Business Services forwards information to City Treasurer** | **Assessment Form**  **Bookkeeper** | **List of Books**  **Delinquent Account List** | **Building Textbook Coordinator**  **Director Business Services** | **Principal**  **Chief Financial Officer** |
|  | **6. Book Found and Returned:**  **-Year-end Inventory**  **-If the bookkeeper has pink/yellow copy (Book not paid for):**   * **Adjusts database** * **Notifies Building Textbook Coordinator**   **-If the bookkeeper has yellow copy (Book paid for):**   * **Attaches to principal’s request or purchase order to refund student** | **Year-end Inventory** | **Year-end Inventory**  **Assessment Form** | **Department Chair**  **Bookkeeper** | **Building Textbook Coordinator**  **Bookkeeper** |
| **Ordering:**  **New Adoption** | **1. Receive copy of contract and implementation information** | **Textbook Negotiation Team** | **Negotiated Contract** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **2. Prepare listing of textbooks, TEs, and ancillary materials necessary for initial year of ordering**  **Add new textbook information to TipWeb** | **Negotiated Contract** | **Prepared List per new adoption** | **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
|  | **3. Revise textbook requisition via TipWeb** | **Supply Services Office** | **Textbook Order Forms** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **5. Gather and compile projected needs for textbooks, TEs, and ancillary materials per new adoption by demographer’s projected enrollment** | **Projected Enrollments;**  **School Variances;**  **Special Education;**  **Alternative Education;**  **Community Agencies;**  **504 Plans;**  **IB, Magnet Schools;**  **Vocational** | **Written projections per new adoptions, per department/**  **program** | **Instructional Coordinators** | **Directors Curriculum & Instruction** |
|  | **6. Review projections to ensure figures are correct and forward to C&I Administrative Coordinator for ordering and to CFO for budget purposes in Textbook Fund** | **Written projections provided by instructional coordinators;**  **Demographer;**  **Data Operations** | **Approved final written projections for budget and ordering purposes** | **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
|  | **7. Review book information and projected ordering quantities for accuracy with Director of Supply Services and finalize ordering numbers** | **Approved projections submitted by Directors Curriculum & Instruction** | **Approved ordering provided by projected enrollments** | **Curriculum and Instruction (C&I) Administrative Coordinator** | **Director Supply Services** |
|  | **8. Prepare requisitions for orders** | **Final ordering numbers approved by Director Supply Services** | **Prepared Requisitions** | **C&I Administrative Coordinator** | **Director Supply Services** |
|  | **9. Secure signature for order requisitions** | **Prepared requisitions;**  **Approved numbers** | **Approved Requisitions** | **C&I Administrative Coordinator** | **Director Supply Services** |
|  | **10. Forward approved requisitions to Office of Purchasing** | **Signed requisitions** | **Retained copy of requisition orders** | **Director**  **Supply Services** | **Director Business Services** |
|  | **11. Cut purchase orders and send to vendors** | **Signed purchase requisitions** | **Usual and customary documents for placed orders** | **Appropriate Buyer** | **Director of Purchasing** |
|  | **12. Receive and check textbook order** | **Supply Services Office** | **Purchase Orders;**  **Shipping Slips** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **13. Enter inventory into computer** | **Supply Services Office** | **Updated Inventory** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
| **Ordering Additional TE & Ancillary Materials for New Growth** | **1. Provide C&I Administrative Coordinator with updated teacher allocation beginning June 1 annually and thereafter as number changes occur.** | **School Allocations** | **STU98** | **C&I Coordinators** | **Asst. Supts./**  **Director**  **School Administration** |
|  | **2. Analyze changes (additions/deletions) in allocations and facilitate exchanges between schools or securing of TE and ancillary materials; verify with Asst. Supts. and notify schools** | **Position Control** | **STU98** | **C&I Administrative Coordinator; Director**  **Supply Services; C&I Coordinators** | **Asst. Supts./ Director**  **School Administration** |
|  | **3. Notify appropriate C&I staff of needs based on growth.** | **Position Control** | **Memo from C&I Administrative Coordinator** | **C&I Administrative Coordinator** | **Director Supply Services**  **and**  **C&I Administrative Coordinator** |
|  | **4. Order from publisher TE & ancillary materials based on growth.** | **C&I Administrative Coordinator** | **Order Form** | **Instructional Coordinators** | **Directors Curriculum & Instruction** |
|  | **5. Distribute TE and ancillary materials upon arrival.** | **C&I Coordinators** | **Distribution Form** | **C&I Coordinators** | **Asst. Supt. Curriculum and Instruction** |
| **Ordering TE & Auxiliary Materials for Replacement Needs** | **1. Identify replacement needs for TE and ancillary materials.** | **Site Inventory Teacher Documentation Records** | **List of all replacement needs** | **Building Textbook Coordinators** | **Principal** |
|  | **2. Order replacements TE and ancillary materials through C&I Coordinators** | **List of all replacement needs** | **Requisitions** | **C&I Administrative Coordinator** | **C&I Instructional Coordinators** |
| **Curriculum Guides/**  **Programs of Study** | **1. Schedule major curriculum development to coincide with textbook adoptions; provide ongoing curriculum development as needed** | **Instructional Coordinators** | **Curriculum Guides; Programs of Study** | **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
|  | **2. Budget in advance for teacher curriculum development workshops, duplication of documents, binders, and computer disks** | **Instructional Coordinators** | **Budget Back-up Sheets** | **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
|  | **3. Prepare curriculum guides/programs of study and have sufficient copies duplicated for distribution in the initial year** | **Instructional Coordinators; City/School Print Shop** | **Curriculum Guides; Programs of Study** | **Instructional Coordinators;**  **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
|  | **5. Distribute SchoolNet copies of the curriculum guides/programs of study initially and send a master computer disk to the schools for future copies** | **Instructional Coordinators** | **Disks** | **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
|  | **7. Investigate for the future, use of Website for curriculum guides/programs of study master source** | **Office of Technology** | **Record of Informational Contacts** | **Directors Curriculum & Instruction** | **Asst. Supt. Curriculum & Instruction** |
| **Distribution** | **1. Prepare and distribute memo by June 1 relating to administrative matters for ordering textbooks** | **Supply Services Office** | **Copy of memo** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **2. Determine excess textbooks for pick up in June** | **Supply Services Office; Building Textbook Inventory** | **Textbook Order Form** | **Building Textbook Coordinator** | **Director Supply Services** |
|  | **3. Return out-of-adoption textbooks in June** | **Supply Services Office;**  **Building Textbook Coordinator** | **Textbook Order Form** | **Building Textbook Coordinator** | **Director Supply Services** |
|  | **4. Develop a delivery schedule** | **Supply Services Office** | **Schedule** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **5. Send delivery schedule to Building Textbook Coordinator** | **Supply Services Office** | **Schedule** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **6. Receive initial textbook order for all books by July 3 or earlier** | **Building Textbook Coordinator** | **Textbook Order Forms received by July 3** | **C&I Administrative Coordinator** | **Asst. Supt. Admin. Support Services** |
|  | **7. Review and approve schools’ textbook orders** | **Building Textbook Coordinator** | **Textbook Order Forms** | **C&I Administrative Coordinator** | **Director Supply Services; Asst. Supt. Admin. Support Services;**  **Asst. Supts./**  **Director**  **School Administration**  **(for approval/disapproval)** |
|  | **8. Deliver textbook order** | **Supply Services Office** | **Textbook Order Forms** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **9. Check textbook order** | **Building Textbook Coordinator;**  **Supply Services Office** | **Textbook Order Form, Inventory** | **Building Textbook Coordinator;**  **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **10. Reconcile discrepancies in textbook orders** | **Building Textbook Coordinator;**  **Director Supply Services** | **Textbook Order Form** | **Building Textbook Coordinator;**  **Director**  **Supply Services** | **Principal** |
|  | **11. Enter data on delivery into computer inventory** | **Supply Services Office** | **Updated Inventory** | **Director**  **Supply Services** | **Asst. Supt. Admin. Support Services** |
|  | **12. Request additional textbook orders by August 20 or earlier** | **Building Textbook Coordinator** | **Additional Textbook Order Form** | **C&I Administrative Coordinator** | **Director Supply Services** |
|  | **13. Repeat steps #7-11** |  |  |  |  |
|  | **14. Return by mid-October all textbooks that are in excess of enrollment and documented special circumstances exclusive of no more than three books over the school’s current enrollment in each course/grade level for new growth in excess of withdrawals** | **October 30 enrollment;**  **Documentation of special needs** | **Return Request Forms** | **C&I Administrative Coordinator** | **Principal;**  **Director Supply Services** |
|  | **15. Return by mid-October excess TEs** | **Position Control** | **Return Request Forms** | **C&I Administrative Coordinator** | **Principal;**  **C&I Coordinators** |
| **Inventory** | **1. Conduct a spot check of student textbooks (See Textbook Procedures Manual)** | **Teachers** | **School Inventory Forms** | **Building Textbook Coordinator** | **Principal** |
|  | **2. Complete an inventory of all student textbooks, TEs, ancillary materials, and curriculum guides (See TipWeb Policy and Procedures Manual for due dates and details)** | **Teachers;**  **Grade Level Chairs;**  **Department Chairs;**  **Assistant Principal;**  **Principal** | **School Inventory Forms** | **Building Textbook Coordinator** | **Principal** |
|  | **3. Submit updated inventory to Supply Services** | **Annual textbook inventories for each school** | **Inventories** | **Building Textbook Coordinator** | **Principal** |
|  | **4. Reconcile inventories** | **School Inventory Forms;**  **Supply Services Inventory** | **Reconciled Inventory** | **C&I Administrative Coordinator** | **Director Supply Services; Asst. Supt. Admin. Support Services; Asst. Supts./Director School Administration** |

**29.4 TEXTBOOK COMPREHENSIVE PLAN – SUPPLEMENTAL INFORMATION**

**The following clarification is provided as a supplement to the Textbook Comprehensive Plan above:**

* **A designee other than the bookkeeper must be assigned at each school to maintain the Student Assessment Forms (SAF) and collect monies for lost or damaged books.**
* **This designee may be any school employee (volunteers may not be used, as they are not bonded to handle money) such as a teacher assistant, library secretary, and similar positions.**
* **If this designee is not a 12-month employee, another employee may be designated to fill in during the summer months. Again, this person must not be the bookkeeper.**
* **This policy will be a question on each school’s Audit Internal Controls Questionnaire.**
* **Once payment for lost or damaged books has been received, work with the building textbook coordinator to make appropriate reconciliation with TipWeb.**
* **The teacher is responsible for filling out the SAF the day the book is determined to have been lost or stolen (Category – Lost and Damaged, Process – 3b).**
* **The form distribution will be as follows:**
  + - **White – Student**
    - **Yellow – Teacher**
    - **Pink – Textbook Designee**
    - **Goldenrod – Bookkeeper**
  + **When a book is lost or stolen, the teacher will give the white copy of the SAF to the student, retaining the yellow copy.**
  + **The designee will complete the form and retain the pink copy.**
  + **The goldenrod copy is then forwarded to the bookkeeper.**
* **If a book is found, the student should return the book to the teacher who will forward the yellow copy to the designee (Category – Lost and Damaged, Process 6).**
  + **The two copies (pink and yellow) will then be forwarded to the bookkeeper, and the three-part package consisting of the yellow, pink and goldenrod copies will be retained by the bookkeeper.**
* **If a book is paid for, the student will remit the payment to the designee who will give the student a receipt (Category – Lost and Damaged, Process 4).**
  + **The designee will then remit the payment with his/her receipt book and the pink copy of the form to the bookkeeper.**
  + **The pink copy of the SAF and the 2nd copy of the receipt are retained by the bookkeeper and the goldenrod copy is forwarded to the textbook coordinator.**
  + **The yellow copy remains with the teacher, so at the end of the year when textbooks are being counted, she/he is aware of how many books from the set were lost.**
* **If a book that has been lost and paid for is subsequently found, the student should bring the book back to the teacher, who will mark the yellow copy of the SAF “FOUND.”**
  + **The teacher should take the yellow copy to the bookkeeper, who will prepare an expenditure voucher, attaching the yellow copy and a copy of the receipt from the payment as support for the reimbursement for her/his files.**
  + **A check for the amount of money previously remitted will be mailed to the parent.**
* **At the end of the year, the Textbook Coordinator will receive the textbook counts from each department.**
  + **When it is determined which books are missing, the Textbook Coordinator may refer to his or her goldenrod copies (from the Bookkeeper) and the pink copies of the SAFs maintained by the designee to ensure that all lost books have been accounted for.**
* **Replacement textbooks will arrive from Supply Services with barcode labels affixed. See the TipWeb Policy and Procedures Manual for directions regarding assigning books to students.**
* **Damage assessments are at the discretion of the administrator, but no less than $10.**

***See Section 9.7 – Receipts/Revenues (Schools – Lost and Damaged/Purchased Textbooks) for further information.***

**Review textbook instructions and inventory forms to reduce the number of lost and stolen textbooks, and in setting textbook policies within the school.**

29.5 TEXTBOOKS – ORDERING AND RECEIVING

**To ensure accuracy when ordering and receiving textbooks, certain procedures must be observed. Supply Services has computerized its textbook accounts and inventory; therefore, the following guidelines are essential in order to maintain accountability records:**

**Ordering:**

1. **Textbook orders must be placed via TipWeb. Make a note in the Notes section of TipWeb when ordering books for special education, 504’s, IEPs, and new students.**
2. **Requests for teacher editions must be requested through the Curriculum and Instruction coordinators.**
3. **Consumables are ordered via TipWeb.**
4. **Remember to order consumable books (workbooks).**
5. **Order early. Quantities of initially ordered (during the summer) textbooks are determined according to projected enrollments via TipWeb. Return all surplus books for reissue.**
6. **Parents requesting additional textbooks must purchase them at the Office of Supply Services, 1568 Corporate Landing Parkway, Suite 100, Virginia Beach, VA 23454. Textbooks can no longer be purchased at the schools.**

**Receiving:**

1. **Books are to be counted prior to being placed in the respective book areas.**
2. **Barcode labels replace the need to stamp and number textbooks. Newly adopted textbooks must not have barcode labels affixed until they are issued to the students. Barcode labels will be shipped from Supply Services with the newly adopted textbooks. It is the Textbook Coordinator’s responsibility to affix the barcode labels to newly adopted textbooks (barcode labels are affixed to the inside back cover of the textbook).**
3. **Replacement books ordered from Supply Services will be shipped with barcode labels already affixed.**

**Supply Services will make every effort to fill entire requests; however, due to delays in shipping, partial orders may be delivered.**

**For further information, contact April Hammock concerning elementary and middle school textbooks (263-2472) or Karen Ransom concerning high school textbooks (263-2474).**

29.6 TEXTBOOKS – INVENTORY REQUEST

**By the first Monday in July, a textbook inventory must be completed and reconciled to TipWeb. If additional textbooks are needed after the initial order has been received, an additional order may be placed via TipWeb by August 20 or earlier.**

**If the school’s inventory exceeds the enrollment, which is anticipated at the beginning of school, or if the school is losing a particular grade level, initiate the following:**

1. **Package all excess textbooks and provide the following information: Title, grade level, number of books per carton, and name of school. Request a Return Surplus Adjustment via TipWeb. Supply Services will print a “Call Tag” for books to be picked up.**
2. **Place out-of-adoption textbooks in an easily accessible area for truck pickup between the last day of school – early July.**

**TipWeb keeps an active running record of overages and shortages. See the TipWeb Policy and Procedures Manual for directions regarding requests and returns of textbooks to Supply Services.**

**For further information, contact April Hammock concerning elementary and middle school textbooks (263-2472) or Karen Ransom concerning high school textbooks (263-2474).**

29.7 TEXTBOOK PUBLISHER CONTRACT REQUIREMENTS

The textbook publisher contract must include the Textbook Adoption Negotiations Checklist (Statement on the contract: “Textbook Adoption Negotiations Checklist is incorporated by reference herein”), which includes the following minimum information, if applicable:

* + Date of Textbook Negotiations Meeting
  + Course Name/Subject Area
  + Level(s) (elementary, middle, or high school)
  + Textbook Title and Edition
  + Author(s)
  + Copyright Date
  + Publisher
  + Publisher’s Representative (name and title)
  + State Contract (yes or no)
  + Length of Contract with the State
  + Length of Contract with the School Board
  + Publisher registered with the SCC to conduct business in Virginia (yes or no)
  + Essential Materials Needed (Textbook Materials)
    - Item(s) – Textbook Materials
    - ISBN #
    - # Needed (e.g., 1 per student)
    - Total of Items
    - Cost per Unit
    - Provided for Life of Contract (yes/no)
    - Free (yes/no)
    - Ordering Responsibility (Supply Services or Subject-Area Coordinator)
  + Ancillary Materials Needed (complimentary materials used in conjunction with the textbook materials and critical to the implementation of the program)
    - Item(s) – Teacher and Student Materials
    - ISBN #
    - # Needed
    - Total of Items
    - Provided for Life of Contract (yes/no)
    - Consumable (yes/no)
    - Ordering Responsibility (Supply Services or Subject-Area Coordinator)
  + Supplementary Materials Desired (materials purchased to support the textbook/program implementation)
    - Item(s) – Teacher and Student Materials
    - ISBN #
    - # Desired
    - Total of Items
    - Cost per Unit or Free
    - Provided for Life of Contract (yes/no)
    - Consumable (yes/no)
    - Ordering Responsibility (Supply Services or Subject-Area Coordinator)
* **Supplementary materials, such as test banks, certified by the subject-area coordinator for alignment with the curriculum (yes or no)**
* **Procedure for ordering materials**
* **Software certified by the Department of Technology for compatibility with network (yes or no)**
* **Software license agreement clarifying all licensing restrictions including permission for the software to be reproduced for student and teacher use; and provided to the Director of Instructional Technology for review (yes or no)**
* **Replacement cost for lost or damaged CDs**
* **Publisher response to the following (yes or no):**
  + - If the freight cost is equal to or below quoted %, then exact freight will be charged
    - Freight charges in excess of 0% will be matched with free student textbooks (% X Total Textbooks)
    - Publisher will pay for freight for complimentary materials
    - Electronic versions of the textbooks are available and will be provided
    - Textbooks will be ordered on consignment
    - Textbooks that cannot be used can be returned to the publisher for full credit and refund
    - The boxes will have bar code labels, an ISBN #, name of item(s), quantity, title, grade, and school listed
    - Publisher is responsible for safe shipment of textbooks to the warehouse
    - The same edition of the textbook will be available for the duration of the contract
    - Consultants will be available for in-service training during the first year
    - Consultants will be available for in-service training for subsequent years (number of years: )
    - Support/customer service will be provided for the duration of the contract (specify types and length of services)
    - Teacher’s editions and materials will be delivered by May 15
    - Complimentary materials will be provided for \_\_\_ years as new teachers are added and new schools open
    - Any website that supports the textbook will remain online and functional for the duration of the contract
  + Negotiations Signature Page
    - Name (print)
    - Position
    - Signature
    - Date

29.8 TEXTBOOK PUBLISHER CONTRACT CHECKLIST

The Textbook Publisher Contract Checklist is completed by the applicable Department of Curriculum and Instruction coordinator and must be included with the contract when routing for review. The checklist includes the check-off, at a minimum, of the various information enumerated in Section 29.7 – Textbook Publisher Contract Requirements above (and related information and detail) and the following information:

* Date submitted to:
  + - Applicable C&I Director
    - Administrative Coordinator
    - Assistant Superintendent
    - Director of Business Services
  + Attachment A (contains certain required legal clauses) provided by the City Attorney’s Office (Statement on the contract: “Attachment A is incorporated by reference herein”)
  + NIMAS statement for textbooks with a publication date of August 2006 or after:

“By agreeing to deliver the materials marked with “NIMAS” on this contract, the publisher agrees to submit a valid NIMAS file set to the NIMAC at the American Printing House for the Blind, Inc. (APH). Should the vendor be a distributor of the materials and not the publisher, the distributor agrees to immediately notify the publisher of its obligation to submit NIMAS files sets of the purchased products to the NIMAC. This is page \_\_\_ of \_\_\_ of this contract.”

* Documents to be included behind the contract pages when routing for review:
  + - School Board Implementation Costs (attach cost chart from School Board packet)
    - Fiscal Note (ensure that the costs in the contract match the School Board implementation costs)
    - Attachment A (insert publisher’s name in venue section)
    - Textbook Adoption Negotiations Checklist
    - Verification of Technology Approval
    - Signature page
  + Verification (“I have reviewed the attached textbook contract for accuracy and verified that all information matches the agreed Textbook Adoption Negotiations Checklist.”
  + Coordinator signature and date
  + The contract is submitted no later than one month following School Board approval of textbooks/materials
  + The required signatures appear on the contract
  + Verification of whether the contract is complete (yes or no) and, if no, which portions are missing

30.1 ATHLETIC TICKET SALES CONTROL – GENERAL INFORMATION

**Information and forms relating to athletic ticket sales control and related activities are located in the Student Activities Resource Book and/or under Forms – Student Leadership/Student Activities via the Intranet, as follows (not all-inclusive):**

**Ticket Control Guidelines**

***See also Section 30.2 below***

**Invitational Tournaments**

***See also Section 30.3 below***

**District, Region/State, and All Tournaments**

***See also Section 30.4 below***

**Forms:**

**Receipts Deposit/Ticket Sales Report**

**Receipts Deposit/Ticket Sales Report Instructions**

**High School Ticket Control Worksheet**

**Middle School Ticket Control Worksheet**

**Middle School Athletic Receipts**

**Cash Reconciliation (optional use)**

**General Daily Ticket Log Worksheet**

**End of Year Ticket Inventory**

**End of Year Destroyed Ticket Inventory**

**Ticket Distribution List**

**Ticket Transfer Sheet**

**Student Activities Support Payments Request Form – Support**

**Student Activities Police Payment Request Form – Police Support**

**Officials Payroll Sheet**

**Invitational Tournaments**

**District, Regional/State and all Tournaments**

**Special Event Ticket Information**

**Family Pass Ticket Log**

**Stadium Clean-up**

**For further information, contact the Office of Student Leadership/Student Activities and/or their website via the Intranet.**

**30.2 ATHLETIC TICKET CONTROL GUIDELINES**

* **Tickets will be issued annually from the Office of Student Leadership, Student Activities Office. Student Activities Coordinators with large quantities of tickets should transfer tickets to other schools that need additional tickets. (Use ticket transfer sheet)**
* **Tickets are to be kept in one designated locked area centrally and at each site.**
* **Student Activities Coordinators are not allowed to sell or take tickets.**
* **Student Activities Coordinators are to inventory tickets at the end of each school year. Keep copies of the inventory on file in school Student Activity Coordinator’s office, Office of Student Leadership, Student Activities Office, and with the school bookkeeper. When recording tickets sold on ticket control worksheets, the ticket seller should record the last number visible on the roll when the gate closes as the “end number” on the form in order to properly calculate the number of tickets sold (i.e. the difference between the start and end numbers). Student Activities Coordinators must keep a file or binder of ticket control worksheets sorted by date to help keep them organized and in one place.**
* **All destroyed tickets (rolls of less than 50/$20 passes/$50 passes/$125 passes) must be inventoried and destroyed in front of the school Principal or designee. The Principal or designee must sign off for these tickets. This must be done with the end of year ticket inventory.**
* **All athletic schedules, including non-district games, must be sent to the Office of Student Leadership, Student Activities Office prior to the beginning of each sports season.**
* **All ticket receipts bank deposits must be made the next workday after the event.**
* **Receipts, ticket control sheets, and payroll requests must be received as soon as possible in the Office of Student Leadership, Student Activities Office, but no later than five calendar days after an event. The Office of Student Leadership, Student Activities Office will notify the Principal and Student Activities Coordinator in writing if the deadlines for deposits or paperwork are not met. A ticket log must be kept to aid Student Activities Coordinators in the day-to-day process of keeping the inventory and tying it to the ticket control worksheets. These logs are to be kept for audit purposes. (Use ticket log sheets/new form)**
* **Copies of all receipt deposit reports, ticket control sheets, payroll request forms, and bank deposit information are to be kept on file and organized by date in the Student Activities Office at the school.**
* **Request for Tournament approval (revenue or non-revenue) must be made to the Beach District Principals’ Association prior to the sports season.**
* **Tickets from the Office of Student Leadership, Student Activities Office are to be used for athletic events only. These tickets must not be used in support of any other school activity.**
* **Ticket takers must sign off on ticket worksheets to confirm ticket sales and monies collected. Copies of the original, signed, ticket control sheets are to be sent to the Office of Student Leadership, Student Activities Office with receipt deposit report.**
* **Middle Schools will collect and receipt money at their schools using central student activities tickets. Monies, in the form of a school check, will be sent to the Office of Student Leadership, Student Activities Office each nine-week period with ticket control sheets for each event.**
* **Copies of district, region, and invitational ticket worksheets must be sent to the Office of Student Leadership, Student Activities Office and kept on file in the Student Activities Office at the school.**
* **Varsity general admission ticket colors must be rotated for consecutive athletic events. Designated ticket colors will be assigned by the Office of Student Leadership, Student Activities Office for Varsity General Admission tickets (rotate colors), Junior Varsity General Admission tickets (yellow tickets), and Student tickets (rotate colors). Middle Schools will be assigned ticket colors for General Admission tickets (rotate tickets) and Student tickets (blue tickets).**
* **Reduced ticket prices for a varsity special event activity must be filed in the Office of Student Leadership, Student Activities Office prior to the event. If you choose not to have a special event activity with a reduced price ticket, please inform the Office of Student Leadership, Student Activities Office prior to the sport season. (See form)**
* **Review *Section 15 – Fundraising* of the Business Manual.**

**For further information, contact the Office of Student Leadership/Student Activities and/or their website via the Intranet.**

**30.3 ATHLETIC INVITATIONAL TOURNAMENTS**

*Tournaments must be approved by the Beach District Principals as revenue or non-revenue activities prior to the sports season (Fall by August 31 – Winter by October 15 – Spring by February15). The host school’s Principal must approve all budgets. Signed ticket worksheets are to be kept on file in the Office of Student Leadership, Student Activities Office and at the school with the Student Activities Coordinator. Fundraising paperwork (refer to Section 15 of the School Business Manual) and ICC evaluations must be kept on file with the school ICC and the school’s Student Activities Office. Any invitational programs/t-shirts or other items sold at an invitational tournament must be included on fundraising forms. VHSL Benefit games must be administered as a revenue tournament.*

***Invitational Tournaments – Revenue***

**Tournament is used as a fundraiser for school or schools as an incentive to their program.**

* **Support Personnel - check and payroll list from host school for total bill + FICA to Student Activities.**
* **Police - send payroll list to Student Activities. Make sure your security budget will cover your police payroll.**
* **Officials - The SAC of the host school should work out payment with the commissioner of the officials association, including commissioner's fee. One check from the school to the association is recommended.**
* **Custodian - to be paid on custodian's WISE payroll report with a school check attached. ($19.00 per hour, which includes FICA)**
* **Supplies/Awards - to be paid for from tournament income by school.**
* **Ticket Sales/Entry Fees - after expenses have been paid from ticket income and entry fees, the host school keeps the profit. In the event a loss occurs, the host school is responsible for the loss.**

***Invitational Tournaments – Non-Revenue***

**Tournament games must include Beach District Teams that are using the tournament to complete schedules. (Beach Teams are exempt from an entry fee)**

* **Police and Support Personnel - pay using appropriate Student Activities Payment Request forms.**
* **Custodian – paid by the WISE timekeeper and report hours on Student Activities Payment Request form.**
* **Officials - The SAC of the host school should work out payment with the commissioner of the officials association, including commissioner's fee. One check from the school to the association is recommended.**
* **Supplies/Awards - pay from tournament income by school. (No Hospitality Expense)**
* **Ticket sales/Entry fees - deposit all funds (less supplies and awards) to Central Athletic Fund.**

**For further information, contact the Office of Student Leadership/Student Activities and/or their website via the Intranet.**

**30.4 ATHLETIC DISTRICT, REGION/STATE, AND ALL TOURNAMENTS**

# *District Tournaments*

>Deposits – All ticket sale money collected must be deposited at the site. Host school SAC will receive checks made to the Beach District from each coordinator of multiple site tournaments. All payroll (keep copies for your records and audit) for non-host sites will go to the host school SAC for payroll submission to the Central Student Activities Office. The host school SAC will be responsible for sending checks for all revenue collected to Beach District Treasurer.

**>Support Personnel – Payroll list (on Student Activities Payment Request Form) to Student Activities Office. The Beach District Treasurer will reimburse VBCPS for total bill + FICA.**

**>Police – Send payroll list (on Student Activities Payment Request Form) to Student Activities.**

>Officials – The SAC of the host school will pay officials in the same method as a regular season district game and request reimbursement from the Central Student Activities Office.

>Custodian – To be paid by the WISE timekeeper at school and submit hours on the Student Activities Payment Request form. Central Student Activities will pay for District Tournament custodian fees.

**>Supplies – To be paid for by school and reimbursed by Beach District.**

***The District will reimburse the host School with proper documentation from the host school SAC. All documents must be sent and approved by central Student Activities office prior to reimbursement by Beach District Treasurer.***

# *Region/State Tournaments*

>Deposits – All ticket money must be deposited at the site. Check to be sent to the Eastern Region Treasurer/VHSL.

**>Support Personnel – Payroll list (on Student Activities Payment Request Form) to Student Activities Office. The Eastern Region Treasurer will reimburse VBCPS for total bill + FICA.**

**>Police – Send payroll list (on Student Activities Payment Request Form) to Student Activities Office. The Eastern Region Treasurer will reimburse VBCPS for total bill + FICA.**

>Officials (region only) – The SAC of the host school should work out payment with the commissioner of the officials association. One check from the Host school to the association is recommended. Other payment option would be to mail check directly to the official after the tournament from the Host school. The SAC must obtain name, address, and SS# from the official for the Eastern Region treasurer. Officials are paid directly by the VHSL for state events.

>Custodian – To be paid by the WISE timekeeper at school. Submit hours on Student Activities payment request form. The Eastern Region Treasurer will reimburse VBCPS for total bill ($19.00 per hour, includes FICA).

**>Supplies + Hospitality – To be paid for by school and reimbursed by Eastern Region (Attach Receipts).**

***The Eastern Region/VHSL will reimburse the host School with proper documentation from the host school SAC.***

## ***All Tournaments***

>Tournament revenue must be deposited at your school with a check made payable to the Beach District, Eastern Region, or VHSL. Copies of all ticket forms, receipts, deposits, and payroll requests must be sent to the appropriate treasurer and the Central Student Activities Office and kept on file at the tournament site. Copies of ticket control worksheets must be sent to the Central Student Activities Office.

**For further information, contact the Office of Student Leadership/Student Activities and/or their website via the Intranet.**

31.1 CAFETERIAS ACCOUNTING – GENERAL INFORMATION

**Information relating to cafeterias accounting is located in the Food Services Policy and Procedures Manual under the Department of Administrative Support Services/Food Services/Document Library website via the Intranet, as follows:**

[**https://www.vbcps.com/depts/DASS/FoodSvrs/Documents/Operation**](https://www.vbcps.com/depts/DASS/FoodSvrs/Documents/Operation)**ManualFS.pdf**

**For further information, contact the Department of Administrative Support Services/Food Services and/or their website via the Intranet.**