



Finance Procedures Manual

DEPARTMENT OF FINANCE PROCEDURES MANUAL

INTRODUCTION

This manual is designed to assist all School Board personnel in the accurate processing of all financial activities.

Henrico County Public Schools' employees prepare and process countless business forms, and this manual contains samples of each, explanations for use, and instructions for proper completion. The forms will appear as exhibits in the respective sections relating to their usage.

Although the payroll and budget processes are summarized in this manual, they are explained in detail in separate manuals.

The Henrico County Public Schools' *POLICIES AND REGULATIONS* manual begins Chapter 9 by noting the high ethical standards to which we all must adhere. The directive is as follows:

"The School Board affirmatively states its policy that all affairs of the Henrico County Public Schools shall be conducted with the highest degree of integrity. All employees shall avoid improper business practices and any procedures tending to cast doubt upon the operation of the school system. Since all possible matters cannot be specifically covered by policy, advice from the director of finance should be sought when appropriate."

This manual is the property of Henrico County Public Schools and should not be removed from school premises.

SECTION I

BUDGET

A. POLICY AND LEGAL REQUIREMENT

The preparation of an Annual Financial Plan, or budget, is required by School Board Policies and Regulations 9-02-001 through 9-02-004 and the *Code of Virginia*, as referenced in the local policies.

B. RESPONSIBILITY FOR BUDGET PREPARATION

It is the responsibility of the Budget Department to coordinate the planning, preparation, and presentation of the operating budget. This does not include the Capital Improvement Budget (CIP).

C. BUDGET CALENDAR

1. A proposed budget calendar summary (EXHIBIT I-1) will be formulated in September of each year followed by a review by the Division Leadership Team.
2. As prescribed by School Board Policy, the Superintendent will present a recommended budget to the School Board no later than February. In setting calendar dates, it has been the practice to schedule the January School Board Meeting for presentation of the Superintendent's recommended budget.
3. School Board Policy and the *Code of Virginia* dictate that the School Board will submit its recommended budget to the Board of Supervisors no later than the first day of April. Again, it has been the practice to set the day after the scheduled February School Board meeting date for submitting the Board's proposed budget. The School Board may change this date to meet its needs.
4. All other dates preceding the presentation of the Superintendent's recommended budget are set based on previous years' experience. That is, in past years if more or less time was needed to complete the various stages of budget preparation the dates in previous calendars can be adjusted to give the appropriate time frames.

D. STAKEHOLDERS MEETING

1. Several Stakeholder Meetings will be held in the fall and opened to the public.
2. The Department of Communications will advertise these public meetings in advance.
3. The Stakeholder Meetings will be organized by the Assistant Superintendent and Budget Director. They will jointly prepare revenue, salary and fixed cost projections for a presentation to the public.
4. They will take questions from the public and will be assisted by Central Leaders from the school division in answering questions.
5. This group will use all information to collect input for the Superintendent's Recommended Budget.
6. The Central Leaders and the Division Leadership Team, using this information and input from the School Board and other sources will assist the Superintendent in setting budget priorities, goals, objectives and targets.

7. The Central Leaders may be called upon for advice on the methods and procedures used to present the Superintendent's Recommended Budget to the School Board.

E. BUDGET TARGETS

1. The Budget staff will set budget targets for each division.
2. Division heads are charged with submitting priority budget requests within the limits of their target amount.
 - a. Division heads may submit budget requests that exceed budget targets on to their respective Assistant Superintendent to be reviewed by the DLT.
 - b. The requests for all divisions will be grouped and considered on a system-wide priority basis.
 - c. Requests with the highest priority that can be covered by anticipated funding may be included in the Superintendent's recommended budget.
3. Targets will cover overtime and temporary salary expenses and all other non-personnel expenses. Budget requests for salaries of full-time and permanent part-time positions, as well as benefits on all positions and salaries are not the responsibilities of the divisions.
4. Divisions are given an opportunity to submit requests for additions, deletions, and changes in positions to be considered by the Superintendent. All changes should be submitted through the budget process. Mid-year changes are discouraged and require Superintendent's approval.

F. BUDGET PREPARATION INSTRUCTIONS

1. Budget preparation instructions will be prepared each year to be sent to division heads as part of the budget preparation package.
2. The instructions are prepared annually to accommodate changes in procedures that may be necessary as well as changes that may have occurred in the Chart of Accounts.
3. The instructions will include the budget calendar, instructions for submitting target and budget requests beyond the target, sample forms, a Chart of Accounts, and any other information pertinent to budget preparation

G. BUDGET PREPARATION PACKAGE

The budget preparation package will include all the materials necessary for the division heads to prepare and submit their budgets. The following will be included:

1. Budget Preparation Instructions
2. Links to Budget Request Forms
3. Budget Equipment Guide with prices of furniture and equipment, assembled from information provided by the General Services and Technology Departments

H. SALARIES AND BENEFITS

1. Salaries for overtime and temporary positions will be submitted as part of the division heads' budgets.
2. Salaries for full-time and permanent part-time positions, as well as benefits on all positions and salaries, will be computed and budgeted by the Budget Department based on existing positions, plus or minus changes directed by the Superintendent.

I. BUDGET DOCUMENTATION

1. Upon receipt of the divisions' budget requests, the Budget Department will prepare copies of original documentation for members of the Division Leadership Team
2. At each step in the budget preparation (Divisions' Requests, Superintendent's Recommended, School Board's Proposed, and School Board's Approved), the Budget Department will prepare appropriate documentation.
3. Documentation of the Superintendent's Recommended and Board's Approved will include:
 - a. The Superintendent's Recommended Annual Financial Plan Brochure
 - b. Revenue Summary of All Funds
 - c. Revenue by Source
 - d. Expenditure Summary by Division
 - e. Expenditure Summary by Program
 - f. Position Detail by Category of Position
 - g. Salary Schedules (as available)
 - h. Student Population Projections
 - i. Expenditure Detail by Fund, Project, and Cost Center
4. The revenue detail will include the previous year's receipts, the current year's budget, the next year's estimates, and any increase or decrease (difference in next year's and current year's amounts).

The expenditure detail will include expenditure requests to the natural account level. For each natural account, the detail will include the previous year's expenses and number of positions, the current year's original budget and number of positions, the current year's adjusted budget and number of positions, the next year's request and number of positions, and any increase or decrease in amount or number of positions.
5. Other documentation that should be available for distribution are summary and detailed expenditures by natural account, student population projections and a list of all schools.
6. Budget presentations must be prepared prior to the Superintendent submitting the recommended budget.
 - a. Presentations reflect what is printed in the budget summary document.
 - b. The Division Leadership Team and appropriate personnel from the Department of Communications will review the presentation and make changes as needed to present the recommended budget.

- c. The Superintendent may request updates to the presentations to reflect changes that may occur at the various stages of the budget cycle. The County Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total budgeted amounts and/or appropriations of any fund require an amendment to the budget. The Code of Virginia requires that the Board of Supervisors approve any amendment. If the total amendment requested is greater than 1 percent of the total appropriated amount, the request also must be advertised in the newspaper and a public hearing must be held before the Board can act.

19/20 Biweekly Payroll Processing Schedule

| Pay Period | OTL Keying Deadline at 4:30pm | Pay Day |
|----------------------------|-------------------------------|------------|
| B01 (6/22/19 to 7/5/19) | 7/3/2019 | 7/12/2019 |
| B02 (7/6/19 to 7/19/19) | 7/18/2019 | 7/26/2019 |
| B03 (7/20/19 to 8/2/19) | 8/2/2019 | 8/9/2019 |
| B04 (8/3/19 to 8/16/19) | 8/16/2019 | 8/23/2019 |
| B05 (8/17/19 to 8/30/19) | 8/29/2019 | 9/6/2019 |
| B06 (8/31/19 to 9/13/19) | 9/13/2019 | 9/20/2019 |
| B07 (9/14/19 to 9/27/19) | 9/27/2019 | 10/4/2019 |
| B08 (9/28/19 to 10/11/19) | 10/11/2019 | 10/18/2019 |
| B09 (10/12/19 to 10/25/19) | 10/25/2019 | 11/1/2019 |
| B10 (10/26/19 to 11/8/19) | 11/8/2019 | 11/15/2019 |
| B11 (11/9/19 to 11/22/19) | 11/20/2019 | 11/27/2019 |
| B12 (11/23/19 to 12/6/19) | 12/6/2019 | 12/13/2019 |
| B13 (12/7/19 to 12/20/19) | 12/18/2019 | 12/27/2019 |
| B14 (12/21/19 to 1/3/20) | 1/3/2020 | 1/10/2020 |
| B15 (1/4/20 to 1/17/20) | 1/16/2020 | 1/24/2020 |
| B16 (1/18/20 to 1/31/20) | 1/31/2020 | 2/7/2020 |
| B17 (2/1/20 to 2/14/20) | 2/14/2020 | 2/21/2020 |
| B18 (2/15/20 to 2/28/20) | 2/28/2020 | 3/6/2020 |
| B19 (2/29/20 to 3/13/20) | 3/13/2020 | 3/20/2020 |
| B20 (3/14/20 to 3/27/20) | 3/27/2020 | 4/3/2020 |
| B21 (3/28/20 to 4/10/20) | 4/10/2020 | 4/17/2020 |
| B22 (4/11/20 to 4/24/20) | 4/24/2020 | 5/1/2020 |
| B23 (4/25/20 to 5/8/20) | 5/8/2020 | 5/15/2020 |
| B24 (5/9/20 to 5/22/20) | 5/21/2020 | 5/29/2020 |
| B25 (5/23/20 to 6/5/20) | 6/5/2020 | 6/12/2020 |
| B26 (6/6/20 to 6/19/20) | 6/19/2020 | 6/26/2020 |
| B01 (6/20/20 to 7/3/20) | 7/1/2020 | 7/10/2020 |

Dates and deadlines subject to change due to weather, system limitations, and other unforeseen circumstances. Any changes will be communicated via email.

19/20 Biweekly Payroll Processing Schedule

Dates and deadlines subject to change due to weather, system limitations, and other unforeseen circumstances. Any changes will be communicated via email.

19/20 Monthly/Semi-Monthly Payroll Processing Schedule

| Period | Begin | End | OTL Keying /SmartFind Verification Deadline at 4:30pm except where noted | Pay |
|--------|------------|------------|---|------------|
| M01 | 6/16/2019 | 7/15/2019 | 7/16/2019 | 7/31/2019 |
| M02 | 7/16/2019 | 8/15/2019 | 8/7/2019 | 8/30/2019 |
| SM05 | 8/16/2019 | 8/31/2019 | 9/4/2019 | 9/13/2019 |
| SM06 | 9/1/2019 | 9/15/2019 | 9/18/2019 | 9/30/2019 |
| SM07 | 9/16/2019 | 9/30/2019 | 10/3/2019 | 10/15/2019 |
| SM08 | 10/1/2019 | 10/15/2019 | 10/21/2019 | 10/31/2019 |
| SM09 | 10/16/2019 | 10/31/2019 | 11/5/2019 | 11/15/2019 |
| SM10 | 11/1/2019 | 11/15/2019 | 11/18/2019 10am | 11/27/2019 |
| SM11 | 11/16/2019 | 11/30/2019 | 12/3/2019 | 12/13/2019 |
| SM12 | 12/1/2019 | 12/15/2019 | 12/16/2019 10am | 12/31/2019 |
| SM13 | 12/16/2019 | 12/31/2019 | 1/6/2020 | 1/15/2020 |
| SM14 | 1/1/2020 | 1/15/2020 | 1/21/2020 | 1/31/2020 |
| SM15 | 1/16/2020 | 1/31/2020 | 2/4/2020 | 2/14/2020 |
| SM16 | 2/1/2020 | 2/15/2020 | 2/18/2020 | 2/28/2020 |
| SM17 | 2/16/2020 | 2/29/2020 | 3/3/2020 | 3/13/2020 |
| SM18 | 3/1/2020 | 3/15/2020 | 3/19/2020 | 3/31/2020 |
| SM19 | 3/16/2020 | 3/31/2020 | 4/3/2020 | 4/15/2020 |
| SM20 | 4/1/2020 | 4/15/2020 | 4/20/2020 | 4/30/2020 |
| SM21 | 4/16/2020 | 4/30/2020 | 5/5/2020 | 5/15/2020 |
| SM22 | 5/1/2020 | 5/15/2020 | 5/18/2020 | 5/29/2020 |
| SM23 | 5/16/2020 | 5/31/2020 | 6/3/2020 | 6/15/2020 |
| SM24 | 6/1/2020 | 6/15/2020 | 6/18/2020 | 6/30/2020 |
| SM01 | 6/16/2020 | 6/30/2020 | 7/7/2020 | 7/15/2020 |

Dates and deadlines subject to change due to weather, system limitations, and other unforeseen circumstances. Any changes will be communicated via email.

SECTION II

PAYROLL

The Payroll Office is responsible for the processing of all data and documentation in payroll preparation for professional contractual personnel, as well as all other School Board employees.

A. TYPES OF PAYROLLS

1. Biweekly Payroll - Non-contractual employees will be paid biweekly. (See School Board Policy 4-09-001)

Biweekly employees should use multiple timecards when necessary. *Mutation of timecards is prohibited* (such as: cutting and taping). **Notes may be written on timecards (absence reasons, overtime reasons, etc.)**

2. Semi-Monthly Payroll - Contractual personnel will be paid Semi-Monthly on the 15th and last working day of each month. **Should the 15th fall on Saturday or Sunday, pay day will be the preceding work day. All semi-monthly paid employees** will receive their salaries in **twenty-four** equal payments. (See School Board Policy 4-09-004)

B. CALENDARS OF PAY DATES AND DUE DATES FOR PAYROLL DATA (Exhibit II-1)

Payroll reporting schedules are published each fiscal year and are made available via email. They are also available on the HCPS website.

C. PAYROLL DEDUCTIONS

1. Federal Withholding Taxes (FIT WITHHELD) - Federal income tax is withheld from wages based on the number of exemptions and marital status claimed on the employee's Withholding Exemption Certificate W-4 form submitted to the Payroll Office. Employees can make changes through EDA (Employee Direct Access) or submit a W-4 form to the Payroll office. All employees claiming exempt, as of February 15 of each year, will revert to S-0 status if they do not submit a new W-4 form after February 1 of each year (employees should not attempt to make this particular change through EDA). (See School Board Policy 4-09-004)
2. Social Security (MEDICARE & SS WITHHELD) - Social security tax will be withheld automatically from eligible employees' gross wages based upon the established federal rate. (See School Board Policy 4-09-004)
3. Virginia State Withholding Taxes (SIT WITHHELD) - State income tax is withheld from gross wages based on the number of exemptions claimed by the employee on the employee's Withholding Exemption Certificate VA-4 form submitted to the Payroll Office. Employees can make changes through EDA or submit a VA-4 form to the Payroll office. All employees claiming exempt, as of February 15 of each year, will revert to S-0 status if they do not submit a new W-4 form after February 1 of each year (employees should not attempt to make this particular change through EDA). (See School Board Policy 4-09-004)
4. Virginia Retirement System (40143, 55143, 55543) - All eligible full-time employees are required to participate in the Virginia Retirement System.

Effective July 1, 2012, all eligible employees participating in the Virginia Retirement System (VRS) will contribute the employee's share of their creditable compensation on a pre-tax basis.

The employee's share percentage is determined by VRS by plan type, including Plan 1, Plan 2 or Hybrid.

The refund of member contributions upon separation from employment is governed by applicable law and VRS regulations. More detailed information is available at www.varetire.org. (See School Board Policy 4-09-002)

5. Virginia Group-Term Life Insurance - Participation in the State Group Life Insurance is mandatory for all full-time employees. The School Board pays the employee's contribution for participation in this program. Section 79 of the *INTERNAL REVENUE CODE* requires that certain members report employer paid group-term life insurance premiums as income, when the insurance exceeds \$50,000. The W-2 issued to each employee affected reflects this income, and the description IMPUTED GROUP LIFE appears under EARNINGS on their SOE. These premiums are also subject to social security deductions from the employee's paycheck effective 1/1/88. (See School Board Policy 4-09-003)
6. Optional Group Life Insurance (OPTIONAL LIFE) - The Optional Group Life Insurance Program is a voluntary program that allows a full time eligible employee to purchase additional protection for yourself and your family. Securian Financial, the administrator of the Group Life Insurance Program also administers the Optional Group Life Insurance Program. An eligible employee can purchase the optional group life insurance coverage for one, two, three, or four times your salary, not to exceed \$750,000. The employee is responsible for paying the premiums through payroll deduction. A newly hired full time employee may enroll without evidence of insurability within 31 days of employment. An employee cannot list their spouse for this coverage, if the spouse is also a VRS covered employee. If both are VRS covered employees, only one spouse can file for insurance coverage of a child or children.
7. Health Insurance (HEALTH) - Health insurance is provided at a reduced cost to full-time and part-time benefit eligible employees. The employee will have the opportunity to include eligible dependents in the health plan. Changes to this benefit can only be made during the annual open enrollment period within 60 calendar days of a qualifying status change, or within 30 calendar days of new employment. Effective January 1, 1987, an employee may waive health care coverage during the annual enrollment period. (See School Board Policy 4-09-007)**More detailed information is listed in the Finance Manual in Section III – Health Benefits.
8. Dental Insurance (DENTAL) - Full-time and part-time employees (who work more than 20 hours per week) are eligible to participate in a dental insurance program administered by a commercial insurance company. (See School Board Policy 4-09-018) Changes to this benefit can only be made during the annual open enrollment period, within 60 calendar days of a qualifying status change, or within 31 calendar days of new employment. **More detailed information is listed in the Finance Manual in Section III – Health Benefits.
9. Henrico Federal Credit Union (HFCU) - Employees of the School Board are eligible for participation in the Henrico County Federal Credit Union through payroll deduction. Enrollment cards may be secured from the Credit Union offices. (See School Board Policy 4-09-010)
10. Long-Term Income Protection (LTIP) – Only full-time employees designated as VRS Plan 1 or Plan 2 employees, are covered up to a base amount of salary in a long-term disability program administered by the County of Henrico. Long-term disability coverage beyond the base amount is available on a payroll deduction basis after six months' service. (See School Board Policy 4-09-014) The employee must apply for the additional optional coverage and be approved. VRS Hybrid designated employees are not eligible for the Henrico LTIP program. **More detailed information is listed in the Finance Manual in Section III – Health Benefits.

11. Short-Term Income Protection (STIP) - Full-time and part-time employees (who work more than 20 hours per week) are eligible on a payroll deduction basis to participate in a short-term disability program administered by a commercial insurance company. The maximum payment period is 90 days. (See School Board Policy 4-09-014) Changes to this benefit can only be made during the annual open enrollment period or within 60 calendar days of a qualifying status change, including new employment.

VRS Hybrid designated employees may only enroll for the STIP program within the first 31 days of employment. No other enrollment period, or enrollment changes will be offered to the VRS Hybrid employees. This STIP enrollment will terminate one year after enrollment. VRS Hybrid employees are automatically enrolled the STD/LTD program through their VRS enrollment. Enrollment in the Henrico STIP program is voluntary, and designed to bridge the one year eligibility waiting period of STD/LTD program for the VRS Hybrid employees. **More detailed information is listed in the Finance Manual in Section III – Health Benefits.

12. Tax-Sheltered Annuities (TSA 403b) All School Board employees are eligible to invest in a tax-sheltered annuity. A Payroll deduction for this purpose is required. A Commercial corporation approved by the School Board administers the program for tax-sheltered annuities. Employees may contribute to either a 403(b), Roth 403(b) or a 457 deferred compensation plan. They are all offered through the same commercial corporation. (See School Board Policy 4-09-011)

13. U.S. Savings Bonds (SB) - Participation is available to all County employees to purchase U.S. Government bonds. (See School Board Policy 4-09-004) Enrollment must now be done through the Federal website www.treasurydirect.gov. An employee must sign up and supply the Payroll Office with the Direct Deposit Information.

14. Flexible Spending Accounts (FSA) - Full-time and part-time employees (who work more than 20 hours per week) are eligible to participate through payroll deduction. Flexible spending accounts allow an employee to set aside pre-tax dollars to pay for certain types of health care and/or dependent care expenses incurred during one calendar year. The maximum amount that can be contributed to a Flexible Spending Account for Health Care is \$2,650. The maximum amount that can be contributed to a Flexible Spending Account for Dependent Care is \$5,000. Changes to this benefit can only be made during the annual open enrollment period, within 60 calendar days of a qualifying status change, or within 31 calendar days of new employment. **More detailed information is listed in the Finance Manual in Section III – Health Benefits.

15. Garnishee of Salary Court Order (MIS01) (See School Board Policy 4-09-005)

16. Tax Lien of Salary (Federal, State, Local) (See School Board Policy 4-09-005)

17. Wage Assignment Court Order (WGEAS) (See School Board Policy 4-09-005)

D. DIRECT DEPOSIT PAY

1. As of January 1, 2012, payment to all employees was mandated to be made through direct deposit. The employee may have pay deposited directly into either a checking and/or savings account or reloadable bank cards on regular paydays.
2. As of January 2, 2012, no paper pay slips are issued on paydays. All pay information is available in EDA, using the employees.henrico.us website.
3. A voided check for each account must be attached to the enrollment form. (See - <http://hcpssp.henrico.k12.va.us/sites/hcpsforms> for Direct Deposit enrollment form). If routing information is missing or for accounts without checks or deposit slips, the employee may obtain a statement on their bank's letterhead stating the account holder name, account number, and routing number. If using more than one account, the percentage to be deposited between all accounts must total **100%**. Employees may also designate a specific dollar amount to an account, and then list percentages for one or more accounts for the remaining funds to total 100%.

When the Payroll Office receives this form with all of the information completed correctly, it will be processed for the next available payroll. It is the employee's responsibility to notify the Payroll Office of any account changes and to submit the proper paperwork for any changes to their account(s).

E. TIMEKEEPER MANUAL

The ORACLE TIME and LABOR (OTL) Manual provides procedures for reporting time worked and leaves taken through the ORACLE time reporting system. Henrico County Public Schools pays its employees either semi-monthly or biweekly. This separate manual contains a set of instructions and sample forms to assist in preparing payroll reports.

Training of new timekeepers is coordinated with staff in the Payroll Office. Only after OTL timekeeper training has been completed, will the OTL responsibility be established in Oracle for the appropriate personnel. This is completed by staff in the Payroll Office.

F. CHECK REPLACEMENT PROCEDURE

When a manual or special issue check that has been mailed either by interoffice mail or the United States Post Office has not been received by an employee, the employee may request a replacement check. A replacement check may be issued only after stopping payment of the original manual or special issue check. The Payroll Office must wait ten (10) workdays from the date the check was mailed before requesting a stop payment.

The employee must call the Payroll Office any time after 4 p.m. on the tenth workday after the date the manual or special issue check was mailed to request the stop payment procedure be initiated. A Stop Payment Signature Release form must be signed by the employee. Once the signed Stop Payment Signature Release form has been received, the stop payment request form will be completed and faxed immediately along with the Stop Payment Signature Release form to the general government accounting office. The request is keyed into the banking system's program. Once the general government accounting office has received confirmation that the stop payment is in place, a replacement check will be issued and sent to the Payroll Office.

The employee will be notified when the replacement check has been received by the Payroll Office. The pony mail system or the United States Post Office will not be used for the replacement check; it must be picked up in the Payroll Office.

SECTION III

HEALTH BENEFITS

A. RESPONSIBILITY

The Health Benefits Office is responsible for health benefits (health care, dental care, pretax, flexible spending accounts, short-term and long-term income protection) available to all eligible persons. The Health Benefits Office is also responsible for ensuring compliance with the Affordable Care Act of 2010 (ACA).

B. MANAGEMENT

Contracts are established for the provision of benefits in accordance with State Code. Contracts are typically awarded for three years with two optional one year renewals for a maximum of 5 years. Open enrollment for eligible employees, retirees, and COBRA participants is held annually, starting with an advertisement in the fall preceding the effective date. The effective date of enrollments and/or changes is the first day of the first month of the calendar year (January 1st).

The Health Benefits Office:

1. orders brochures and forms from the contracted companies;
2. coordinates with the County human resources department in establishing rates for all categories of benefits;
3. schedules and sets-up employee and retiree benefit meetings;
4. prepares communication for eligible employees and retirees providing information, enhancements to present plans, rates and deadlines for enrollment and/or changes to benefits;
5. is responsible for information being delivered to eligible employees, disabled employees, COBRA participants, deceased employees' dependents, and retirees in a timely manner;
6. is responsible for presentation of benefits at New Employee Orientations.
7. is responsible for maintaining compliance of HIPAA (Health Insurance Portability and Accountability Act of 1996) in regard to an individual's Protected Health Information (PHI).
8. is responsible for reconciling and requesting payments to the vendors for health coverage, dental coverage, short term income protection, and flexible spending.
9. is responsible for processing changes in benefits due to qualifying events and status changes for employees and retirees; employee changes entered into payroll system and retiree changes forwarded to vendors;
10. is responsible for monitoring the benefit premium payments of employees on Leave Without Pay (LWOP). Payroll adjustments are made upon return to work; or notices mailed to employee's home with premium payment instructions while on LWOP.
11. is responsible for recording and depositing COBRA and Leave Without Pay benefit payments.
12. is responsible for requesting Henrico subsidy payments for eligible retirees and notifications to the health care vendors each month,

13. is responsible for updating and testing Employee Direct Access (EDA) for Open Enrollment each year;
14. is responsible for processing terminations of benefits for employees;
15. is responsible for tracking the retirees who reach age 65 and become Medicare eligible. Aging-in retirees are notified by letter and a report is sent to the health care vendors.
16. is responsible for implementing federally mandated changes due to the Patient Protection and Affordable Care Act of 2010 (PPACA) and maintaining compliance.

C. ELIGIBILITY

1. All full-time and part-time employees who work a minimum of 6 hours per day are eligible for a premium subsidy for health care coverage provided by the School Board. The amount of the subsidy is established annually.
2. All part-time employees who work a minimum of 4 hours per day (20 hours per week) but less than 6 hours per day (30 hours per week) are eligible to participate in health benefits with the employee paying the total cost of coverage.
3. A former employee, spouse or dependent child who is eligible for COBRA may continue health benefits by paying the total premium cost of coverage plus a 2% administrative charge.
4. Retirees of Henrico County Public Schools with approved Virginia Retirement System (VRS) and/or Social Security retirements are eligible to participate in health and dental benefits with the retiree paying the total premium cost of coverage.

Part-time employees who have a minimum of 20 years of service with Henrico County Public Schools and have maintained County health and/or dental coverage may continue health and/or dental coverage in the Henrico Retiree Group. Such employees are not eligible for any Henrico County health care supplement or health insurance credit.

5. Married couples (both spouses employed by Henrico County) are eligible for a special health care premium rate (Double Contribution). Both spouses receive a County subsidy, based upon the selected health plan and coverage tier. The amount of the County subsidy is established annually.

D. PAYROLL DEDUCTIONS

1. Types of payrolls and deductions include:
 - a. biweekly non-contractual – personnel work twelve months, receive 26 pays and deductions are based on 24 pays;
 - b. monthly contractual 12 month – personnel work twelve months, receive 12 pays and deductions are based on 12 pays;
 - c. monthly contractual 11 month – personnel work eleven months, receive 12 pays and deductions are based on 12 pays;
 - d. monthly contractual 10 month – personnel work ten months, are paid 10 or 12 pays, and deductions are based on 10 or 12 pays; Note: Employee VRS 5% contribution deduction is based on 10 pays;
 - e. monthly part-time – personnel work ten months, receive 10 pays and deductions are based on 10 pays;

- f. bi-weekly part-time – personnel work twelve months, are paid 26 pays, and deductions are based on 24 pays; and
- g. bi-weekly part-time school nutrition – personnel work ten months, receive fewer than 26 pays and deductions are based on 19 pays.

2. Payroll Deduction Effective Dates

- a. An employee choosing benefits will have payroll deductions for benefits taken within the month of coverage. Benefit deductions for new employees or employees with changes in benefits will begin in the month in which the coverage or the change becomes effective. Payroll benefit deduction adjustments will be made as needed based upon the payroll calendar and the timing of the event.
 - 1. Monthly employees – benefit deductions will occur on the monthly payday for the month of coverage (example: January coverage will have premium deduction on January 31st).
 - 2. Biweekly employees – benefit deductions will occur in both paydays within the month of coverage. Payroll adjustments will be made based on the payroll calendar and timing of the requested change. There will be no benefit deductions in the event of a 3rd pay within the same month, except for the “19-pay” deducted employees.

E. COVERAGE EFFECTIVE / TERMINATION DATES

Effective coverage date is generally the first day of the month following employment. If the employment date is the 1st day of a month, benefits may become effective on that date. A new hire may make changes to their coverage selection within 30 days following their employment. After that, their benefit selections are irrevocable until the next Open Enrollment or a Qualifying Event occurs.

- 1. Biweekly – Non-contractual personnel
 - a. Effective - the first day of the month following employment.
 - b. Termination - the last day of month in which termination of employment occurs.
- 2. Monthly - Contractual personnel work 12 months, are paid 12 months, with deductions based upon 12 months.
 - a. Effective - the first day of the month following employment.
 - 1. Exception – If the first Contractual 12 month employees who are hired to begin work on the first business day in July may have benefit coverage effective July 1st even though employment may not begin on July 1st.
 - b. Termination - the last day of month in which termination of employment occurs.
- 3. Monthly – Contractual personnel work 11 months, paid 12 months, with deductions based upon 12 months.
 - a. Effective - the first day of the month following employment.
 - b. Termination –
 - 1. Contract completed - the last day of the first month (July 31st) following completion of contract.
 - 2. Contract not completed – the last day of the month in which termination of employment occurs.
- 4. Monthly – Contractual personnel work 10 monthly, paid 10 months or 12 months, with deductions based upon 10 months or 12 months
 - a. Effective - the first day of the month following employment.

- b. Termination –
 - 1. Contract completed - the last day of the second month (August 31st) following completion of contract.
 - 2. Contract not completed – the last day of the month in which termination of employment occurs.
- 5. Monthly – Part-time personnel (minimum 20 hours per week) work 10 months, paid 10 months or 12 months, with deductions based on 10 or 12 months.
 - a. Effective - the first day of the month following employment.
 - b. Termination –
 - 1) Work schedule completed as hired - the last day of the second month (August 31st) following completion of work schedule.
 - 2.) Work schedule not completed as hired – the last day of the month in which termination of employment occurs.

F. HEALTH BENEFITS

1. Health Care Coverage

Eligibility – Benefits are available to all full-time and part-time employees (working 20 hours or more per week), retirees, and through COBRA. (See School Board Policy 4-09-007)

The types of plans available will be identified and communicated at open enrollment.

2. Dental Coverage

Eligibility – Benefits are available to all full-time and part-time employees (working a minimum of 20 hours per week), retirees, and through COBRA.

The types of plans available will be identified and communicated at open enrollment.

3. Health Care Pre-Tax Plan

Effective January 1, 2015 all health and dental premiums will be deducted from employees' pay on a pre-tax basis. The Health Care Pre-Tax Plan, as established in 1986, Sections 106 and 125 of the *Internal Revenue Code*, allows employees to have their salary reduced by the amount of their health and dental premiums, resulting in less federal, state, and social security taxes deducted from the employee's pay.

- a. Eligibility – Benefits are available to all full-time and part-time employees who participate in the County health care and/or dental plans and elect coverage that requires payment of employee premiums through payroll deduction. Contributions for COBRA coverage will be paid on a pre-tax basis for current employees receiving a taxable compensation and choose to pay for COBRA coverage that arises either (a) because the employee ceases to be eligible because of a reduction in hours; or (b) because the employee's dependent ceases to satisfy the eligibility requirements for coverage.

4. Flexible Spending Account Plan

A flexible spending account is a voluntary plan that provides employees with the opportunity to use pre-tax dollars to pay for eligible medical or dependent care expenses. (See School Board Policy 4-09-013)

- a. Health Care FSA – May be used to pay for qualifying medical expenses not reimbursed or paid by health insurance. Employees may **not** be enrolled in a Health Care FSA and a Health Savings Account (HSA) in the same calendar year.

- b. Dependent Care FSA - May be used to pay for qualifying dependent care expenses necessary for employee and spouse (if married) to be gainfully employed. Such expenses include:
 - 1. expenses paid to a dependent care center or day care provider;
 - 2. expenses paid for care of a dependent under age 13; and
 - 3. expenses paid for care of another dependent that is physically or mentally incapable of caring for himself/herself.
- c. Contributions – Employees must estimate carefully the amount that will be needed to pay for medical care and/or dependent care not covered by insurance. By electing to redirect this estimated amount to the Flexible Spending Account Plan, the employee "banks" money in a tax-free account that will be reimbursed to the employee upon receipt of eligible claims for medical care or dependent care within the plan year. Claims must be incurred during the plan year (January 1st through December 31st) and filed for reimbursement by March 31st of the following year.
- d. Unused Funds – Careful review of expenses before taking an election can minimize or eliminate any unused funds at the end of the plan year.
 - 1.) Health Care FSA - The Carryover feature allows \$500 from a Health Care FSA to be moved to the subsequent plan year for use. Any unused Health Care FSA funds in excess of \$500 at the end of the year are required by law to be forfeited. The Carryover is not available to an employee who enrolls in a HSA for the subsequent year.
 - 2.) Dependent Care FSA –There is no carryover for Dependent Care FSA. Any unused funds in Dependent Care FSA will be forfeited.
- e. Eligibility – The benefit is available to all full-time and part-time employees (minimum 20 hours per week) as a new employee, at Open Enrollment or within 31 days of a Qualifying Event. FSA benefits automatically end December 31st each year. Participation requires election each year during Open Enrollment.

5. Short-Term Income Protection

A voluntary program of Short-Term Income Protection (STIP) is available to full-time and part-time (minimum 20 hours per week) employees. Premiums are deducted on an after-tax basis. (See School Board Policy 4-09-014)

a. Eligibility

- 1.) A new VRS Plan 1, Plan 2 or part-time employee may select from three waiting period options for STIP. Current VRS Plan 1, Plan 2 or part-time employees working a minimum of 20 hours per week may enroll at Open Enrollment at the 42-day waiting period, or apply for one of the shorter waiting periods by completing an evidence of insurability form, subject to approval by the provider. Current VRS Plan 1, Plan 2 or part-time employees already enrolled in STIP may change their option by one step without evidence of insurability during Open Enrollment.
- 2.) A new VRS Hybrid Plan employee may select from three waiting period options and have short term income protection coverage for a maximum of 12 months from their date of hire. There will be no opportunity to make changes during Open Enrollment. STIP coverage will automatically end after 12 months of employment and employer-paid short term disability coverage will begin. (See 9, Hybrid Disability Program.)

b. Effective/Termination Dates

- 1.) New Employees – Must enroll within 31 days of hire date and coverage begins the first day of employment. Premium payroll deductions begin with the first month following employment. Termination of coverage is the last day of employment or Waiver of coverage is received.

- 2.) Current Employees – VRS Plan 1, Plan 2 and part-time employees will have coverage begin January 1 following Open Enrollment. Termination of coverage is the last day of employment or Waiver of coverage is received.
- 3.) Current employees – VRS Hybrid Plan may only opt to have coverage as a new hire and may not enroll or make changes during the annual Open Enrollment. Termination of coverage is at the end of 12 months of employment or the last day of the month in which employment ends, whichever comes first.
- c. Weekly Disability Benefits – Benefits are paid to employees who:
 - 1.) become totally disabled as a result of a non-occupational injury or illness;
 - 2.) become totally disabled while insured for weekly disability benefits; and/or
 - 3.) stay totally disabled until the commencement date of benefits
- d. Commencement Date – Payments begin the first day following the employee’s selected waiting period.
- e. Disability Benefits are paid at 60% of the employee’s gross average weekly salary up to a weekly maximum of \$2,500. Short term income protection benefits are non-taxable.
- f. Maximum Benefits – Benefits will be paid for no longer than the 90-day maximum payment period. This maximum applies to one continuous period in which employee is totally disabled. It will also apply to two or more periods in which employee is totally disabled unless:
 - 1.) they are due to entirely different and unrelated causes and are separated by a return to active work for at least one full work day; or
 - 2.) they are separated by a continuous period of at least two weeks in which employee is not absent from full-time active work.
- g. Pre-Existing Condition Exclusion – Benefits will not be paid for a disability which:
 - 1.) is caused by or results from a pre-existing condition (any sickness or injury for which treatment was received within three months immediately prior to the effective date of insurance); or
 - 2.) begins within the first 12 months immediately following the most recent effective date of insurance, unless no treatment, consultation, care or services were provided by a doctor, including diagnostic measures and taking prescribed drugs and medicines for the pre-existing condition for at least six consecutive months after the effective date of insurance.
- h. Disability benefits cannot be paid for an employee receiving Worker’s Compensation benefits.

6. Long-Term Income Protection

The purpose of the Long-Term Income Protection (LTIP) program is to assure that employees will continue to receive a portion of current income should they become disabled for more than 90 days. (See School Board Policy 4-09-014)

This program is designed to provide an income when the disability income which the employee might receive from the Virginia Retirement System (VRS), Social Security, Workers' Compensation, or any other County-sponsored sick leave or disability income continuation program does not provide an income equal to 60% of current salary. LTIP is offset by all other benefits for which an employee is eligible.

- a. Eligibility – All VRS Plan 1 or Plan 2 employees are eligible. VRS Hybrid Plan employees are not eligible (see #7).

- b. Effective/Termination Date – Effective date of benefit is the first day that an employee is actively at work following full-time employment for six months. Termination of benefit is the last day of the month in which termination of employment occurred.
- c. Benefits – Sixty percent of employee's salary (up to \$50,000) is automatically covered under the base program once an employee is disabled from his or her job for 90 days. Long term income protection benefits are subject to federal, state, and social security taxes.
- d. Additional Coverage – If the employee's salary is greater than \$50,000, he or she may purchase coverage for the difference between \$50,000 and total salary. Additional insurance above \$50,000 must be requested within thirty days of the effective date: after 6 months of employment or after base annual salary exceeds \$50,000. Additional insurance requested beyond thirty days must have evidence of good health and proof of insurability.
- e. Pre-Existing Conditions – An eligible employee is entitled to a disability benefit under the Program due to a pre-existing condition provided he or she has not received medical treatment, diagnostic measures, nor has taken prescribed drugs for a period three months prior to a disability date, or the employee has been a member for 12 consecutive months.
- f. Benefit Payments – Claim must be submitted while the employee is still in a pay status. Payment will be sent to the disabled employee's home on a monthly basis and will be prorated for lost time of less than a full month.

7. Hybrid Disability Program

In accordance with state law, all VRS Hybrid Plan employees will have employer paid short and long term disability benefits. Eligible employees will have a 12 month waiting period from their date of hire for short term disability benefits that are not work-related. Work-related disabilities are covered from date of hire.

- a. Eligibility – All VRS Hybrid Plan employees are automatically enrolled.
- b. Effective/Termination Date – Benefit is effective as of date of hire for work-related disabilities. There is a 12 month waiting period from date of hire for all other disabilities. Termination is the last day of the month in which termination of employment occurs.
- c. Commencement Date - Employee must be disabled for 7 calendar days before STD benefits begin.
- d. Disability Benefits –Benefits are paid at 60% of your VRS creditable compensation that is reported to VRS. Benefit percentage will increase to 80% and 100% based upon years of service and continuous participation, and whether the disability is work-related or non-work-related.
- e. VRS Hybrid Plan employees may supplement their pay with their own accrued leave to reach 100% of pay. No combination of disability benefits and paid leave may exceed 100% of VRS creditable compensation.
- f. Pre-existing Conditions – None
- g. Maximum Benefit – Short term disability maximum is 125 work days. Long term disability begins after the maximum STD benefits have been received and may continue until the employee becomes eligible for a VRS service retirement benefit.

G. WAIVER OF BENEFITS

Effective January 1, 1987, Henrico County Public School employees are not required to participate in County sponsored health care coverage. If an employee elects not to participate in one of the plans, the employee will not be able to enroll until the next annual open enrollment period, unless a Qualifying Event occurs. If health, dental or short-term income protection coverage is elected, coverage may be waived at the end of the month in which a Status Change (or Qualifying Event) occurs or at Open Enrollment. A waiver of health benefits does not entitle an employee to receive the County health supplement as additional pay.

H. STATUS CHANGES (or Qualifying Events)

Effective January 1, 1994, employees, retirees, or COBRA participants may add dependents and/or change health benefits within 60 days of a qualifying event or status change. Requests for a change in benefits due to a Status Change or Qualifying Event must be accompanied by written proof of the change or event. (See School Board Regulation 4-09-007). The following status changes are most common:

1. HIPAA Special Enrollments – Change is effective the date of the event.
 - a. Birth, adoption, or placement for adoption of a child by the subscriber
2. COBRA Qualifying Events – Change is effective the end of month in which they become ineligible.
 - a. Divorce
 - b. Child no longer eligible (age 26)
 - c. Death of spouse or child
3. Section 125 Status Changes – Change is effective the first of the month following receipt of request or following the event, whichever is later.
 - a. Marriage or divorce of the subscriber
 - b. Custody or guardianship
 - c. Change in employment status of employee from part-time to full-time
 - d. Change in employment status of employee from full-time to part-time
 - e. Change in employment status of employee from a paid status to leave without pay
 - f. Change in employment status of employee from leave without pay to a paid status
 - g. Change of spouse's or dependent's employment status
 - h. Significant change in spouse's or dependent's employer provided coverage
 - i. Spouse's or dependent's employer has a different Open Enrollment period and Plan Year
 - j. Change in eligibility for Medicare, Medicaid, or State CHIP program, including subsidy eligibility
 - 1.) There is a 60-day HIPAA special enrollment period for these events.

I. COBRA

On April 7, 1986, the United States Congress passed the Consolidated Omnibus Budget Reconciliation Act (COBRA). This law affects health care coverage rights. Effective on January 1, 1987, employees and qualified beneficiaries (covered the day before the qualifying event) were offered the opportunity to self-pay for continued health care coverage in certain circumstances where coverage would otherwise terminate. (See School Board Regulation 4-09-007)

COBRA information is provided to all new hires during New Employee Orientation followed by the COBRA General Notice mailed to the home address. During open enrollment, employees and dependents must be notified of general COBRA rights.

If an employee loses coverage under the Group Health Plan due to termination of employment or a reduction of hours, the employee may purchase continued coverage for self, insured spouse, and insured dependent children for up to 18 months under the Group Health Plan. If a beneficiary is disabled according to Social Security, the 18-month period may be extended to 29 months.

1. Notification of COBRA Termination Rights – Terminated employee must be mailed COBRA Election Notice within fourteen days after termination of insurance. Election notice must include:
 - a. termination date of health care group coverage;
 - b. right to continue coverage;
 - c. name of carrier;
 - d. cost per month;
 - e. maximum period the coverage will be available and the date it will end;
 - f. name, address, and phone number of the plan administrator should the beneficiary require more information;
 - g. list of reasons that will terminate coverage prior to the expiration of the maximum time period;
 - h. information about the Affordable Care Act and the Marketplace; and
 - i. name of each person covered.
2. Notification of Intent – The Health Benefits Office must be notified of a decision to purchase continued coverage within 60 days after attaining eligibility. The Group Health Plan requirements must be met for employee, spouse or dependent children to be eligible. A qualified beneficiary has 45 days from the date the Health Benefits Office receives the completed COBRA Election Notice to make the first payment.
3. Coverage of Spouse – the spouse may purchase continued coverage under the Group Health Plan for up to 36 months if the employee's spouse is enrolled in the Group Health Plan and loses coverage due to one of the following events:
 - a. after termination of employment or reduction in hours of employment with Henrico County Public Schools and, if a second qualifying event occurs during an 18-month continuation period (i.e., death of a covered employee, etc.), the spouse may be entitled to an additional 18-month extension for up to 36 months;
 - b. death of employee;
 - c. divorce or legal separation; or
 - d. subscriber/retiree becomes eligible for Medicare.

4. Coverage of Dependent Child – A dependent child covered by the Group Health Plan has the right to continuation of coverage up to 36 months if group health coverage is lost for any of the following reasons:
 - a. death of a parent;
 - b. termination of parent's employment or reduction in parent's hours of employment with Henrico County Public Schools and, if a second qualifying event occurs during an 18-month continuation period (i.e., parent's divorce, etc.) the dependent child may be entitled to an additional 18-month extension for up to 36 months;
 - c. a parent's divorce;
 - d. subscriber/retiree parent becomes entitled to Medicare; or
 - e. dependent child reaches maximum age for coverage (age 26).
5. Notice of Change – Under the law, the employee or a family member has the responsibility to inform the Henrico County Public Schools' Health Benefits Office of a divorce, a legal separation, or of a child losing dependent status by reaching age 26 within 60 days of the date of the event, or the date in which coverage would end under the Group Health Plan because of the event, whichever is later.
6. Cost of Coverage – Employee, spouse, or dependent (whichever is applicable) must pay the total cost of coverage plus 2% administrative charge each month. Proof of insurability is not required for employee or family to continue coverage in these circumstances. The premium is due by the first of each month with a 30 day grace period
7. Type and Length of Coverage – If subscriber chooses continuation of coverage, Henrico County Public Schools is required to offer coverage which is identical to the coverage provided under the Group Health Plan to similarly situated employees or qualified beneficiaries.

The law requires that employees be afforded the opportunity to maintain continuation of coverage for 18 months if lost because of termination of employment or a reduction in hours. The 18 months may be extended to 36 months for qualified beneficiaries if other events such as death, divorce, or Medicare entitlement occur during that 18-month period.
8. Disability – The 18-month coverage period may be extended to 29 months if an individual is determined by the Social Security Administration to be disabled and the Health Benefits Office is notified of that determination within 60 days. The affected individual must also notify the Health Benefits Office within 30 days of any final determination that the individual is no longer disabled. In no event will continuation of coverage last beyond three years (36 months) from the date of the event that originally made a qualified beneficiary eligible to elect coverage.
9. Termination – the right to continue purchasing group coverage may terminate before 18 or 36 months (whichever applies) if:
 - a. the required premium is not paid on time (30-day grace period every month);
 - b. Henrico County Public Schools no longer provides group health coverage to any of its employees;
 - c. the person continuing coverage becomes eligible for Medicare;
 - d. the person continuing coverage becomes covered under another group health plan, unless the plan contains any exclusions or limitations; or
 - e. in the case of a spouse beneficiary, the spouse remarries and is covered under another group health plan

Written notice will be sent from the Health Benefits Office giving date benefit will terminate for nonpayment or end of COBRA eligibility.

10. Conversion Policy – Effective January 1, 2008 the County of Henrico Group Health Plan became self-insured. As a self-insured plan, we do not offer a Conversion Policy.

J. HEALTH BENEFITS DURING REGULAR RETIREMENT (See School Board Policy 4-09-007)

1. Effective January 1, 2003, employees of Henrico County Public Schools who wish to have County sponsored retiree health and/or dental coverage must make a decision within thirty-one (31) days of the date their insurance coverage ends or within thirty-one (31) days of their last day of employment.

There will be no other opportunities for employees of Henrico County Public Schools to enroll in County sponsored retiree health and/or dental plans if not chosen at the time of retirement. (Retirees who have a spouse continuing to work for Henrico County may remain in the “active group” as a dependent. Upon the spouse’s separation from employment or retirement, the retiree will have thirty-one (31) calendar days in which to enroll in the retiree group for health and/or dental coverage.)

Retirees enrolled in County sponsored health and/or dental plans may make changes in their health and/or dental coverage at annual open enrollment periods as allowed by health and dental providers.

Enrolled retirees may also make changes in their health and dental coverage as allowed by health and dental provider contracts in the event of a “qualifying status change” as long as the change corresponds with the qualifying event. Retirees must notify Henrico County Public Schools within thirty-one (31) days if they wish to make a change in benefits due to a qualifying event.

If an enrolled retiree waives health and/or dental coverage, there will be no opportunity to reenroll.

2. Effective January 1, 2007, employees of Henrico County Public Schools (teachers, administrative staff, clerical staff, or School Nutrition managers) who are approved for retirement by the Virginia Retirement System (VRS), with a minimum of fifteen (15) years of service are eligible to receive a Health Insurance Credit (HIC) of \$4.00 for each year of VRS service with no cap on the number of years of service from VRS toward purchase of health care coverage. The HIC credit is included with the monthly VRS benefit to the retiree and is non-taxable.
3. Employees of Henrico County Public Schools (C&M, custodial staff, non-managerial School Nutrition staff or Pupil Transportation bus drivers) who are approved for retirement by the Virginia Retirement System (VRS), with a minimum of twenty (20) years of service (at least 10 years must be with Henrico) are eligible to receive \$3.00 for each year of VRS service per month from Henrico County toward the purchase of Henrico County group health care coverage. There is no maximum limit. This supplement is only available if the retiree maintains coverage in a Henrico County health plan.
 - a. Non-Medicare eligible and pre-65 Medicare eligible retirees will have the County supplement applied to their monthly premium and will be billed or drafted for the difference.
 - b. Medicare eligible retirees will access the County supplement through a Health Reimbursement Account (HRA).
4. Part-time employees who have a minimum of 20 years of service with Henrico County Public Schools and have maintained health and/or dental coverage may continue health and/or dental coverage in the Retiree Group. Such employees are not eligible for any Henrico County health care supplement. The coverage is available as long as monthly premium payments are paid. If coverage should be waived, there will be no opportunity to reenroll.

K. HEALTH BENEFITS DURING DISABILITY RETIREMENT

Disability retirement is an option for VRS Plan I and Plan 2 members. Disability retirement is not an option for VRS Hybrid Plan members.

1. Effective January 1, 2007, employees of Henrico County Public Schools (teachers, administrative staff, clerical staff, or School Nutrition managers) who are approved for Disability Retirement by the Virginia Retirement System (VRS) are eligible to receive a Health Insurance Credit (HIC) from VRS based on the following calculation: \$4.00 multiplied by the smaller of (a) twice the amount of your creditable service or (b) the amount of creditable service you would have received at age 60 if you had remained in service until that age. The HIC credit is included with the monthly VRS benefit to the retiree.
 - a. In cases where the VRS Disability Retirement approval occurs months or years after termination of employment:
 - 1.) If already enrolled in Henrico health coverage through service retirement, send letter to update the VRS health insurance credit information. Health coverage will remain the same.
 2. If not enrolled in Henrico health coverage through service retirement, send letter to extend another opportunity to enroll through VRS disability retirement. If elected, coverage would become effective the 1st of the month following notification or receipt of enrollment forms.
 - 3.) If enrolled in Henrico health coverage through COBRA as a terminated employee, send letter to the “now” retiree to transfer COBRA coverage to the retiree health coverage within 31 days after our VRS notification. Change in coverage would become effective the 1st of the month following notification or receipt of enrollment forms.
 - 4.) If not enrolled in Henrico health coverage through COBRA as a terminated employee, send letter to the “now” retiree to extend the opportunity to enroll through VRS disability retirement. If elected, coverage would become effective the 1st of the month following notification or receipt of enrollment forms.
3. Employees of Henrico County Public Schools (C&M, custodial staff, non-managerial School Nutrition staff or Pupil Transportation bus drivers) who are approved for Disability Retirement by the Virginia Retirement System (VRS), are eligible to receive the equivalent monthly health supplement for 30 years of service (currently \$90) or their actual number of VRS service years, whichever is greater. This supplement can only be applied toward the purchase of Henrico County group health care coverage.

Non-Medicare eligible and pre-65 Medicare eligible retirees will have the County supplement applied to their monthly premium and will be billed or drafted for the difference.

Medicare eligible retirees will access the County supplement through a Health Reimbursement Account (HRA).

- a. In cases where the VRS Disability Retirement approval occurs months or years after termination of employment:
 - 1.) If already enrolled in Henrico health coverage through service retirement, send letter to update the monthly health supplement. Health coverage will remain the same.
 - 2.) If not enrolled in Henrico health coverage through service retirement, send letter to extend another opportunity to enroll through VRS disability retirement. If elected, coverage would become effective the 1st of the month following notification or receipt of enrollment forms. The monthly health supplement would begin at that time.
 - 3.) If already enrolled in Henrico health coverage through COBRA as a terminated employee, send letter to the “now” retiree to transfer COBRA coverage to the retiree health coverage within 31 days after our VRS notification. Change in coverage would

become effective the 1st of the month following notification or receipt of enrollment forms. The monthly health supplement would be retroactive to the beginning date of the COBRA coverage.

- 4.) If not enrolled in Henrico health coverage through COBRA as a terminated employee, send letter to the "now" retiree to extend the opportunity to enroll through VRS disability retirement. If elected, coverage would become effective the 1st of the month following notification or receipt of enrollment forms. The monthly health supplement would begin at that time.

L. EXTENDED HEALTH BENEFITS FOR RETIRED EMPLOYEES

1. Effective October 1973, if an employee retires prior to age 65 under an approved early retirement plan of the Virginia Retirement System (VRS), and/or Social Security retirement, the retiree can retain their health coverage until he or she is eligible for Medicare. The retiree is responsible for the total cost of covering self and dependents. Retirees and insured dependents are given the same options as active employees during open enrollment. Termination of this coverage occurs when retiree and/or dependents cease to pay premiums or becomes eligible for Medicare.
2. When retiree becomes Medicare eligible due to age and with an approved VRS retirement and/or Social Security retirement, retiree and/or eligible dependents can be covered through a Medicare Exchange provider contracted by the County of Henrico. Medicare eligible retirees or their insured Medicare eligible dependents must enroll in Medicare Part B. Insured dependents not eligible for Medicare may remain covered in their current plan, contingent upon the retiree continuing coverage through the County of Henrico Medicare Exchange provider. Retiree and/or insured dependents are responsible for the total cost of coverage.
3. When retiree becomes Medicare eligible due to disability and is under age 65 with an approved VRS retirement and/or Social Security retirement, retiree and and/or eligible dependents can be covered by a Medicare supplement plan of the same health care options offered to other pre-65 retirees. Or the retiree may choose coverage through a Medicare Exchange provider contracted by the County of Henrico.
4. Effective January 1, 2003, if an employee retires from Henrico County Public Schools under VRS and/or Social Security retirement and elects not to participate in the health care coverage offered at that time; the retiree waives all rights to future coverage through Henrico County. Any covered dependents at the time of retirement or retiree's waiver will be offered the opportunity to continue their current coverage through COBRA if the waiver reason is a COBRA qualifying event, such as becoming eligible for Medicare.
5. Upon the death of a retiree, covered dependents may continue coverage. A surviving spouse may continue in the retiree health and/or dental plans as long as they continue to pay the premiums. A surviving child may continue in the retiree health and/or dental plans until they reach the maximum age of 26, with the exception of those being disabled. A disabled surviving child may continue coverage as they long as they continue to pay the premiums.

M. DEATH OF AN EMPLOYEE – HEALTH BENEFITS FOR DEPENDENT(S)

1. Effective June 1, 1974, under Henrico County Health Care Benefits, an employee's dependent(s) at the time of his or her death while actively employed, may continue to be covered for a maximum of two years. Coverage will end earlier if:
 - a. The employee's widow or widower remarries;
 - b. The employee's widow or widower dies; or
 - c. If there is no surviving spouse on the date on which the last surviving child ceases to be a dependent.

Henrico County Public Schools will pay the employer's cost for the employee's covered dependent(s) at the time of the death. The surviving spouse or dependent(s) is responsible for the employee share of the premium cost of the coverage. The premium is due by the first of each month.

2. Effective January 1, 1987, through COBRA, health care coverage rights for spouse and/or dependent(s) enrolled in a plan and subject to lose this coverage due to the death of an employee may purchase continued coverage under the group plan for up to 36 months.

Since the Henrico County Group Health Plan (see L.1. above) provides coverage for only 24 months, a spouse and/or dependent(s) will have the option of one year (12 months) of additional coverage under the COBRA law. If the spouse and/or dependent(s) elect to continue coverage under this option, the total premium cost plus 2% each month must be paid for the final year.

N. DISCRETIONARY LEAVE (See School Board Policy and Regulation 4-08-018)

1. Employees who have been granted Discretionary Leave by the School Board may continue their current health and dental benefits during the remainder of the current school year through COBRA.
 - a. A letter is mailed to notify the employee of the right to continue current coverage. Premium payments must be submitted by the first of each month with a 30 day grace period.
 - b. The cost of the health coverage is 100% of the full premium, without the County subsidy. The cost of the dental coverage is the same premium as that of an active employee.
2. If employee returns to work at the end of Discretionary Leave and has maintained benefits while on Leave, the benefits will continue and payroll deductions will resume. If benefits were not maintained while on Leave, the employee may enroll in coverage upon their return to work.
3. If employee does not return to work at the end of Discretionary Leave and has maintained benefits while on Leave, the employee is eligible to continue COBRA coverage for a maximum of 18 months from the beginning of the Discretionary Leave. The premiums will increase to 102% of the total cost at the end of Discretionary Leave and remain for the balance of the COBRA eligibility.

O. AFFORDABLE CARE ACT (ACA)

The Patient Protection and Affordable Care Act was signed into law on March 23, 2010 and upheld by the Supreme Court on June 28, 2012. Components of the law are being implemented in phases.

1. The ACA Employer Mandate became effective January 1, 2015 to require large employers to offer affordable Minimum Essential Coverage (MEC) to all full-time employees. ACA defines a "full-time employee" as anyone who works 30 hours per week or 130 hours per month on average. All hours worked by employees (full-time, part-time and temporary) must be tracked.
 - a. Initial Measurement Period is used to track employees from the first month following employment through the next 11 months. If the employee averages 130 hours per month at the end of the Initial Measurement Period, the employee must be offered health coverage within 60 days. If elected, the coverage must be offered for the length of time equal to the Initial Measurement Period, regardless of the number of hours worked during that time.
 - b. Standard Measurement Period is used to track all employees for a 12 month period, from October 1st through September 30th of the following year. If the employee averages 130 hours per month at the end of the Standard Measurement Period, the employee must be offered health coverage during the next Open Enrollment with coverage to become effective January 1st. If elected the coverage must be available for the length of time equal to the Standard Measurement Period, regardless of the number of hours worked during that time.

2. The tracking of the hours worked by employees for ACA reporting is based on the Oracle HRMS payroll data and is collected and analyzed on a monthly basis. The Health Benefits Office provides monthly reports to Human Resources.
3. Board Substitutes and Permanent Substitutes must be offered health coverage as those assignments are considered full-time by ACA definition. Only one health plan is offered and the employee may choose to cover self only, self and child, or self and children. There is no coverage available to a spouse. If elected, health coverage will become effective the 1st of the month following the start of the assignment. Health coverage will terminate on the last day of the month in which the assignment ends and COBRA benefits will be offered. (See School Board Regulation 4-14-005)
4. Summary of Benefits and Coverage (SBC) must be available for each health plan offered.
 - a. SBC for each plan is provided to each new employee at orientation.
 - b. SBCs are mailed to employees who qualify for mid-year election changes.
 - c. SBCs are posted on the HCPS website.
5. Dependent children remain eligible for coverage through the end of the month in which they reach age 26 per ACA, effective January 1, 2011. They are eligible even if they:
 - a. are employed and have the option of group health coverage;
 - b. do not live in the home of a parent;
 - c. are married.

**PURCHASING THRESHOLDS
BUDGETED FUNDS
Effective 1/1/23**

| Total Purchase | Requisition/PO Required | Requirements |
|---|--------------------------------|---|
| Up to \$10,000 | No* | Orders placed with Purchase Authorization and paid for with Direct Pay - completed by department; minimum 1 quote |
| To purchase Goods \$10,001 - \$100,000 | Yes | Electronic Request for Quote (RFQ) sent to a minimum of 4 suppliers - include at least 1 SWaM or Henrico County Business (HCB) (Contact General Services for assistance with specs) |
| To purchase Non-Professional Services \$10,001 - \$100,000 | Yes | Electronic Information Request for Proposal (iRFP) sent to a minimum four vendors - include at least 1 SWaM or Henrico County Business (HCB) |
| To purchase Goods or Non-Professional Services \$100,001 - \$200,000 | Yes | Contact General Services / County Purchasing Dept. for assistance with issuing a RFQ/iRFP |
| Professional Services \$10,001 - \$80,000 | Yes | Contact General Services / County Purchasing Dept. for assistance with issuing a RFQ. |
| Professional Services >\$80,000 | Yes | Competitive Solicitation (Bid/RFP) |
| To purchase Goods or Non-Professional Services >\$200,000 | Yes | Competitive Solicitation (Bid/RFP) |
| *Requisition / PO required if County, State or Cooperative Contract used, regardless of amount. | | |
| If annual contract is needed please contact General Services so we can assist and help determine next steps | | |

Invoice Overview (Henrico Schools Inquiry All)

| | | | |
|-----------------|--------------------------|----------------|-------------------------------------|
| Trading Partner | ATTRONICA 1735 | Site | PO BOX 17423 |
| Supplier Num | 1735 | Operating Unit | County of Henrico |
| Invoice Num | U7681-2 | Type | Standard |
| Batch Name | BSM7/28/14 | Date | 22-JUL-2014 |
| Invoice_ID | 4140803 | Currency | USD |
| PO Number | 166349 | Amount | 534.00 |
| Receipt Num | | Unpaid | 0.00 |
| Release | <input type="checkbox"/> | Unapplied | |
| Invoice Status | | Description | PO166349 |
| Approval | Not Required | Active Hold | <input checked="" type="checkbox"/> |
| Status | Validated | Reason | |
| Accounting | Processed | | |
| Payment | Fully Paid | | |

| Scheduled Payments | | | | Actual Payments | | |
|---|--------|-----------|-------------|--------------------------|---------------|-------------|
| Curr | Amount | Remaining | Due Date | Held | Paid By | Paid On |
| <input checked="" type="checkbox"/> USD | 534.00 | 0.00 | 22-JUL-2014 | <input type="checkbox"/> | 10102 - Check | 01-AUG-2014 |
| <input type="checkbox"/> | | | | <input type="checkbox"/> | | |
| <input type="checkbox"/> | | | | <input type="checkbox"/> | | |

EXHIBIT IV



MAIL PAYMENT TO:

ATTRONICA
P.O. BOX 17423
BALTIMORE, MD 21297-0465
(301) 417-0070

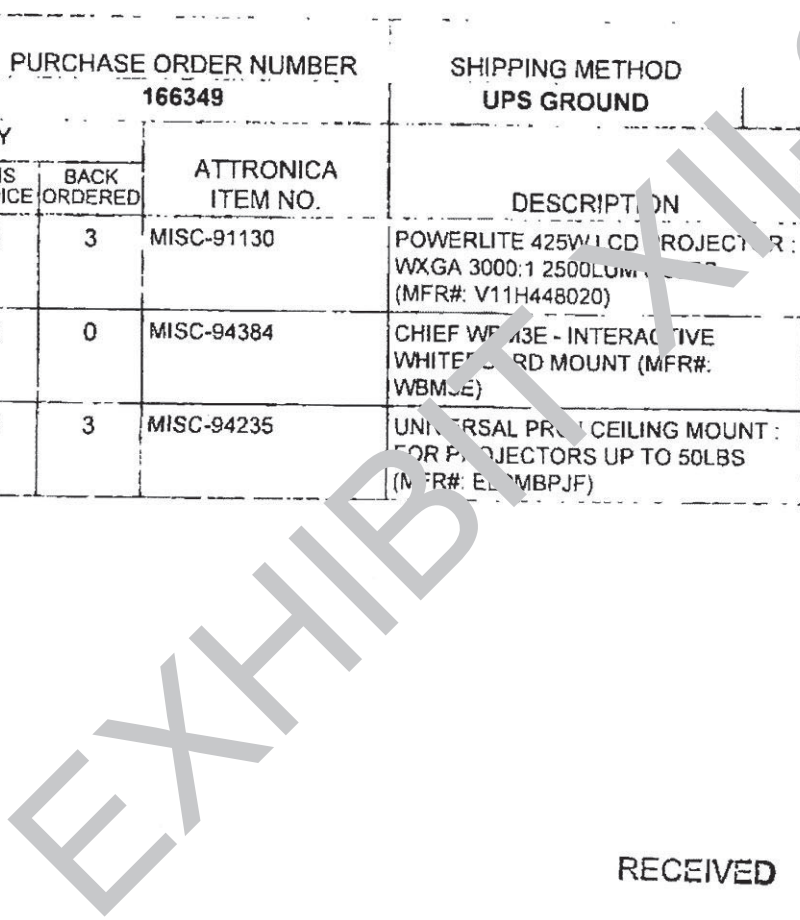
ORIGINAL INVOICE# **U7681-2**

CUSTOMER: HENRICO COUNTY PUBLIC SCHOOL

SOLD TO: HENRICO COUNTY PUBLIC SCHOOLS
GENERAL SERVICES
PO BOX 23120
HENRICO, VA 23223
ACCOUNTS PAYABLE

SHIP TO: HCPS TECHNOLOGY ANNEX
555 TRAMPTON ROAD
SUITE A
SANDSTON, VA 23150
KRISTY SEAY

| CUSTOMER NO. | | SP CODE | PURCHASE ORDER NUMBER | | SHIPPING METHOD | TERMS | INVOICE DATE |
|--------------|------------------|--------------|-----------------------|--------------------|---|---------------|-------------------|
| | | NL | 166349 | | UPS GROUND | NET-30 | 07/22/2014 |
| QUANTITY | | | | ATTRONICA ITEM NO. | DESCRIPTION | UNIT PRICE \$ | EXTENDED PRICE \$ |
| ORD | PREVSLY INVOICED | THIS INVOICE | BACK ORDERED | | | | |
| 3 | 0 | 0 | 3 | MISC-91130 | POWERLITE 425W LCD PROJECTOR : WXGA 3000:1 2500LUM (MFR#: V11H448020) | 607.00 | 0.00 |
| 3 | 0 | 3 | 0 | MISC-94384 | CHIEF WBM3E - INTERACTIVE WHITEBOARD MOUNT (MFR#: WBM3E) | 178.00 | 534.00 |
| 3 | 0 | 0 | 3 | MISC-94235 | UNIVERSAL PROJ CEILING MOUNT : FOR PROJECTORS UP TO 50LBS (MFR#: ELMBPJF) | 68.00 | 0.00 |



RECEIVED

JUL 28 2014

HCPS
General Services

TIN#52-1316050

We are ISO-9000 CERTIFIED. Please give us your feedback at www.attronica.com and click on "Customer Feedback"

Thank You



| | |
|-------------|----------|
| SALE AMOUNT | \$534.00 |
| SALES TAX | \$0.00 |
| FREIGHT | \$0.00 |
| TOTAL | \$534.00 |

DUE ON 8/21/2014

Checkout: Review and Submit Requisition

Requisition 86095: Total 1,347.20 USD

Created By **Beattie, Ms. Brenda S**
 Creation Date **13-Aug-2014 08:04:37**
 Description **Calculators FX9860GII Casio
 Graphing Calculator for
 Budget ID #20513-Varina
 HS)**
 Mail PO to Supplier
 Change Order

Justification

Requisition Attachments

| Title | Type | Description | Last Updated By | Last Updated | Update | Delete |
|-------------------|------|-------------|-----------------|--------------|--------|--------|
| No results found. | | | | | | |

Lines

| Details | Line | Description | Cost Center | Unit | Quantity | Price | Amount (USD) | Attachments |
|----------------------|------|---|-------------|---------------------|----------|---|--------------|-------------|
| Hide | 1 | Calculator: FX9860GII Casio Graphing Calculator #FX-9860GII-L-1H. Pricing per Virginia State Contract #E194-72950. (Budget ID #20513-Varina HS) | 50171 | Each | 20 | 67.36 USD | 1,347.20 | |
| Requester | | Beattie, Ms. Brenda S | | Deliver-To Location | | HCPS S580 VARINA HS | | |
| Need-By Date | | 23-Aug-2014 00:00:00 | | Supplier | | D&H DISTRIBUTING CO 3323 | | |
| Category Description | | Office Machine, Equipment Calculators, Electronic, Display Type, Programmable | | Supplier Site | | P.O. BOX 406942 | | |
| Category | | 600.19 | | Supplier Contact | | | | |
| | | | | Contact Phone | | | | |
| | | | | Supplier Item | | | | |
| | | | | Contract Number | | E194-72950 | | |

Billing Information

| Charge Account | Percent | Quantity | Amount |
|--|---------|----------|-----------------|
| 0102.50517.50121.0001.0000.1580.0000.00000.00000 | 100 | 20 | 1,347.20 |
| Total | | | 1,347.20 |



Email Request to
Original Buyer

PLEASE PROVIDE ALL INFORMATION

COUNTY OF HENRICO, VIRGINIA
Department of Finance/Purchasing Division

ORACLE - REQUEST TO DECREASE A PURCHASE ORDER

TO: PURCHASING DIVISION

Department Name: _____

Name of Requestor: _____

Phone #: _____

E-mail: **(Required)** _____

Date of Request: _____

Please complete the following information to decrease an existing purchase order.

Purchase Order # _____ Revision # _____

Buyer of Original Purchase Order _____

Supplier Name/Supplier Number _____

Change 1

Which Line will be decreased? _____ Line # _____

What will the corrected total quantity be after the decrease? _____ Quantity _____

What will the new corrected price be after the decrease? _____ Price _____

What will the new corrected total amount be after the decrease? _____ Amount _____

Reason for request? _____

Change 2 (if applicable)

Which Line will be decreased? _____ Line # _____

What will the corrected total quantity be after the decrease? _____ Quantity _____

What will the new corrected price be after the decrease? _____ Price _____

What will the new corrected total amount be after the decrease? _____ Amount _____

Reason for request? _____

Email this form to the Buyer of the original Purchase Order for the decrease request to be processed.

This form should not be used to request an INCREASE to a Purchase Order. Increases will require the initiation of a requisition by the department.



PLEASE PROVIDE ALL INFORMATION

Email Request to
Original Buyer

COUNTY OF HENRICO, VIRGINIA
Department of Finance/Purchasing Division

ORACLE - REQUEST TO CANCEL A PURCHASE ORDER

TO: PURCHASING DIVISION

Department Name: _____

Name of Requestor: _____

Phone #: _____

E-mail: **(Required)** _____

Date of Request: _____

Please complete the following information to cancel an existing purchase order.

Purchase Order # _____ PO Line # _____

Requisition # _____

Please cancel the requisition.

Please return the requisition so that I can make changes and resubmit.

Buyer of Original Purchase Order _____

Supplier Name/Supplier Number _____

REASON FOR CANCELLATION _____

Email this form to the Buyer of the original Purchase Order for the cancellation request to be processed.



COUNTY OF HENRICO



STOP PAYMENT/VOID BUDGET CHECKS

To: Finance/Accounting Date: _____

From: _____

Reason: _____

Please issue: Stop Payment
 Void Budget Check

Check One

Check Date: _____

Check Number: _____

Amount: _____

Payable to: _____

Supplier Number: _____ (Attach a copy of direct payment.)

| Fund | Natural Account | Cost Center | Function | Project | Location | Amount |
|------|-----------------|-------------|----------|---------|----------|--------|
| | | | | | | |
| | | | | | | |
| | | | | | | |

Requested by: _____

Supervisor's Signature: _____

RE-ISSUE New Check: YES NO

Check One

.....
For Accounting Use Only

Action Taken: _____



General Services Delivery Ticket

FROM: _____
Name of Sender

_____ Location

TO: _____
Name of School

_____ Department

_____ Shipped to Person

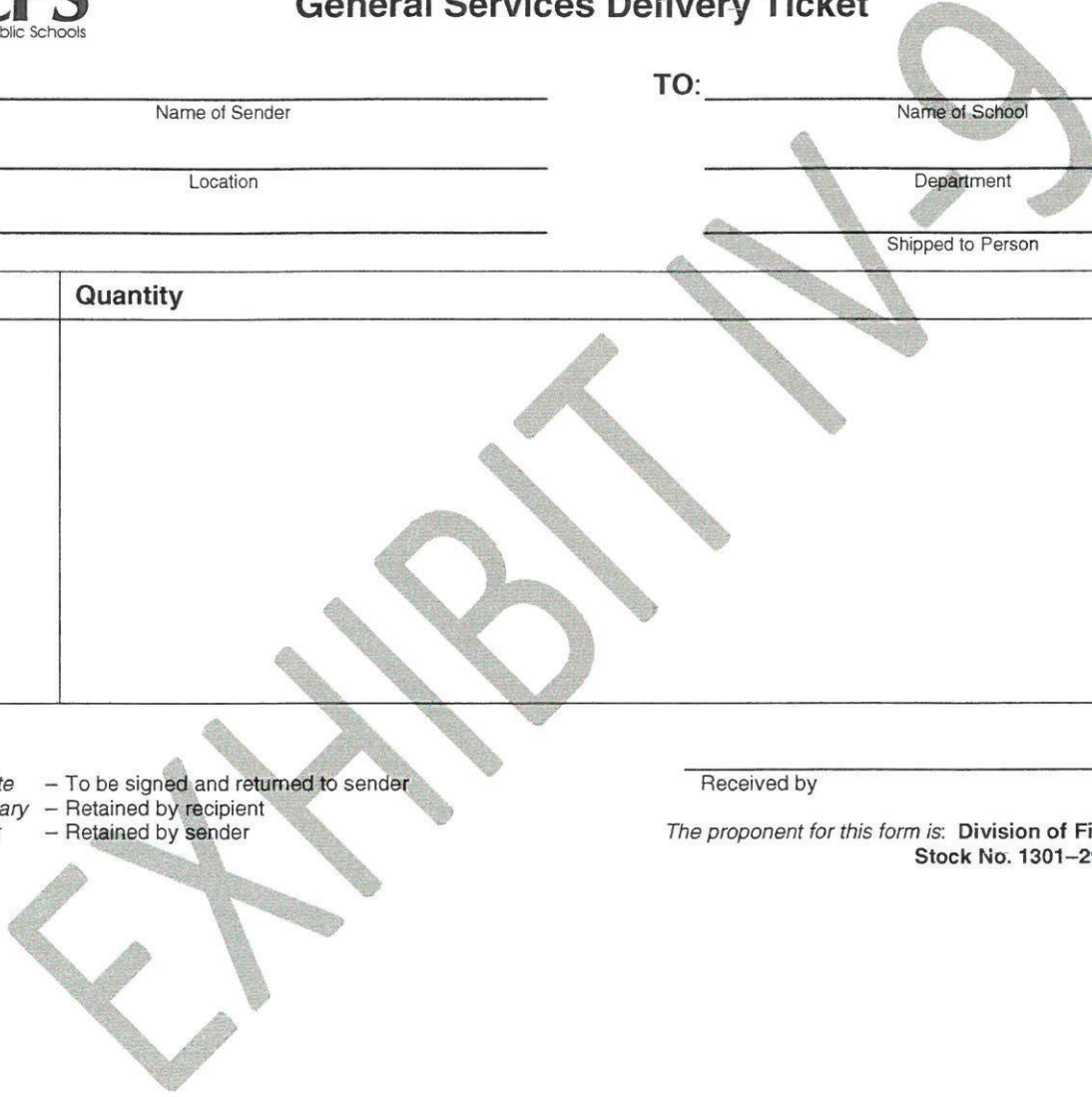
| Date | Quantity |
|------|----------|
| | |

Distribution:

- White* – To be signed and returned to sender
- Canary* – Retained by recipient
- Pink* – Retained by sender

 Received by

*The proponent for this form is: Division of Finance, Tel. 652-3508
 Stock No. 1301-290 August 2008*



SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

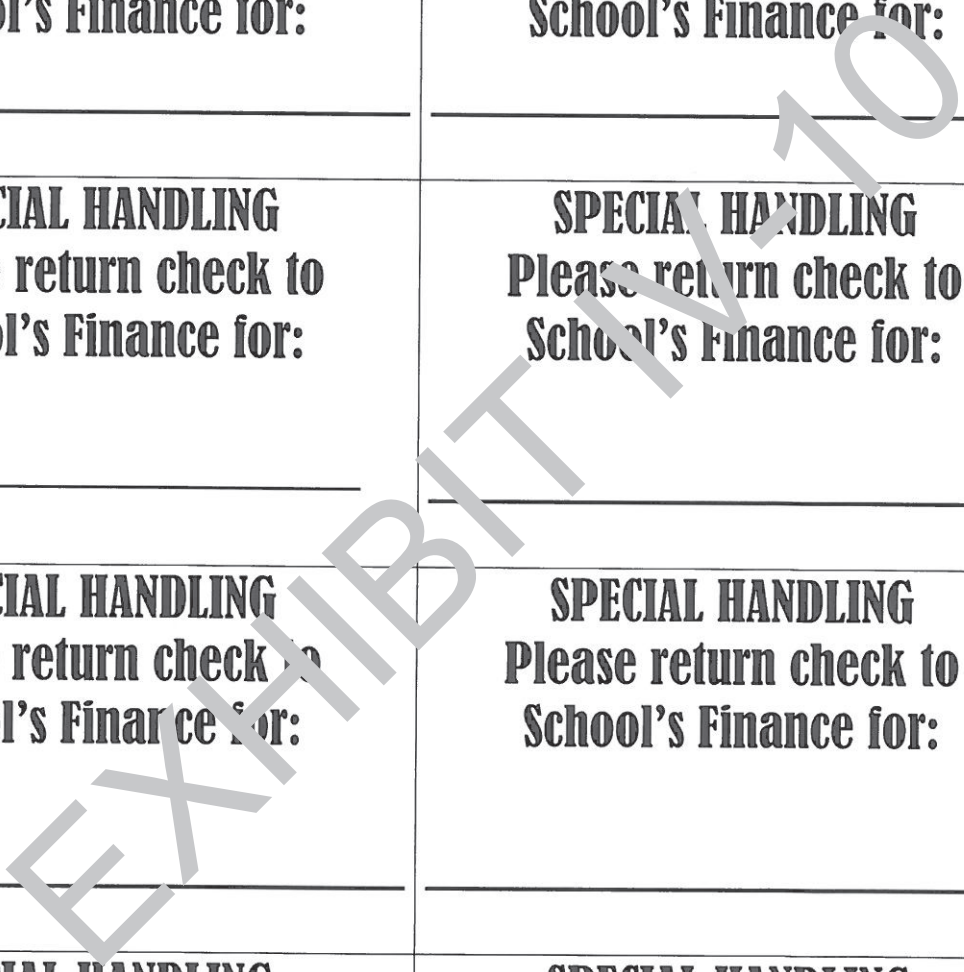
SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:

SPECIAL HANDLING
Please return check to
School's Finance for:



SECTION IV PURCHASING

A. PURPOSE

This section is designed to facilitate the proper handling of acquisitions using School Board funds. Although many of the same procedures are utilized for acquisitions with school activity funds, they are different and are addressed in SECTION IX of this manual.

Samples of purchasing forms are included with instructions for completion and distribution. Follow these closely and, if you have any purchasing-related questions, contact the department of General Services.

B. AUTHORITY

Section 16-8 of the *Code of the County of Henrico* provides for the public policies of Henrico County Public Schools relating to public procurement and the County Purchasing Manual has been published under the authority of Section 16-8. The guidance is modeled after the *Virginia Public Procurement Act* and any changes to the *Code of Virginia* are quickly updated and reflected in our *County Code of Procurement*. See School Board Policy and Regulation 9-09 for more information.

C. PROCESSING RESPONSIBILITY

Although all the departments within the Division of Finance sometimes assist with the purchasing process, the major responsibility is in the General Services Department. Questions relating to procurement should be directed to that department.

To obtain authorization to utilize the Oracle Financial Management System (Oracle) an Oracle User ID Request Form must be completed and maintained in the Finance Department. This form is used to add, delete, or make changes to individuals' responsibilities within Oracle. Only individuals with a completed, approved form shall be authorized to process transactions within the system. This form may only be submitted to the County by the Finance Department after proper approval.

D. THE PROCUREMENT PROCESS

The dollar value of a purchase generally guides the process the user will use to procure and subsequently pay for goods and services. All purchases shall be approved by the budget holder prior to the order. Refer to the purchasing thresholds (Exhibit IV-1) for the appropriate procurement method based on the value of the goods or services.

1. **For the purchase of contracted goods and services and services with an agreement (contract, MOU, licenses agreement, etc)**

Regardless of the amount, a requisition must be entered in Oracle to purchase goods or services that are procured using a county, state or approved joint contract (Sourcewell, OMNIA, VASCUPP, TIPS, etc). The requisition process is used for all contract purchases for tracking the use of contracts.

A requisition must be entered in Oracle to purchase services that include an agreement. An agreement includes: Agreement for Services, contract, MOU, licenses agreement, privacy policy, etc.

2. **For the purchase of non-contract goods costing \$10,000 or less-**

The person responsible for ordering, upon authorization of the budget holder, may directly contact a supplier to obtain pricing and to place the order. Purchase Authorization forms may be completed and used to place orders. All orders must include an order number with the initials of the person placing the order. This number will show on the invoice and will ensure that the invoice will be routed to the correct department for payment.

It is suggested that each location develop its own numbering sequence, but it should always start with their department number. (Examples: Elementary Ed could use 822-29 or 822-21/22-29). Avoid repeating or duplicating any number, even in subsequent budget years, but continue the numbering system sequentially. It will be the responsibility of each location to track the numbers assigned.

Upon receipt of the goods, typically accompanied by a packing slip, the receiver will document the receipt of the goods on the packing slip and hold until invoice is received. The authorized user of Oracle for that department will utilize the system to process an electronic Direct Pay invoice for payment.

A printed copy of the Oracle Direct Pay Invoice Overview (EXHIBIT IV-2) shall be accompanied by an invoice (EXHIBIT IV-3), initialed by the budget holder and director and then submitted to the Finance Department for electronic approval. When a copy of the back-up document(s) needs to be mailed with the check attach the Special Handling tag (EXHIBIT IV-4) to the direct pay overview. The Finance Department will match the paper copy and the electronic record, approve electronically in Oracle, and then forward a copy to the County accounting office for payment.

The information required before entry into the system includes:

- a. A supplier number assigned by Oracle. If a supplier is not currently in Oracle with a proper name and address, it must be set up by the County purchasing office prior to entry into the system. In order for the supplier to be set up a Supplier Add and Update form must be completed and accompanied by supporting documentation (as shown on the form) to the County purchasing office by a Supplier Data Collection Coordinator. Contact General Services for a list of Coordinators.
- b. A proper invoice or receipt from the company to be paid or individual to reimburse must accompany the paper copy of the Direct Pay Invoice entered into Oracle.
- c. A proper account code must be entered into Oracle for the payment to be processed.

Departments currently authorized to use the Field Procurement Authorization (FPA) process will continue to use the FPA procedure to purchase the repair parts, supplies, or services to repair or maintain equipment.

3. **General Instructions for purchasing goods or services on a Henrico County generated Purchase Order.**

A requisition (EXHIBIT IV-5) which is generated into a Purchase Order, is used to buy any goods or services which will exceed **\$10,000** from one supplier. Oracle must be used, and the supplier's quote must be attached to the requisition electronically. The module appropriate for Purchase Requisitions is known as the Purchasing or Internet Procurement (IP) system. The information required to enter into the system includes:

- a. A supplier number assigned by Oracle. If a supplier is not currently in Oracle with a proper name and address, it must be set up by the County purchasing office prior to entry into the system. In order for the supplier to be set up a Supplier Add and Update form must be fully completed and accompanied by supporting documentation (as shown on the form) to the County purchasing office by a Supplier Data Collection Coordinator. Contact General Services for a list of Coordinators.
- b. A commodity code (or category code). A complete searchable database of NIGP Commodity codes is included in the Internet Procurement (I/P) module of Oracle or a copy of the listing is located on the

County Purchasing webpage. The code properly identifies the product or service and directs the requisition electronically to the appropriate buyer in the County purchasing office for processing. When creating a requisition with multiple lines, the commodity code selected for each line must have the same first 3 digits. For example: you may use 425.21- Office Furniture, Desk and Tables, Wood on one line and 425.49- Office Furniture, Hutches for Desks, Credenzas on another line.

- c. A proper account code must be entered into Oracle to encumber funds for the expenditure.
 - d. A delivery location must be entered to ensure proper delivery to the end user or where the work will take place. All deliver to locations must begin with HCPS. Do not use S or G_. These are for payroll use only.
 - e. A **single item** over **\$10,000** requires an inventory tag (see SECTION V of this manual). The end user is responsible for completing a Furniture and Equipment Inventory Adjustment form to obtain an asset tag for future tracking and insurance purposes. The completed form should be sent to General Services.
 - f. ALL technology items must be shipped directly to Technology. Contact Technology to make them aware of what they will be receiving so they will know how to route the shipment once they receive, tag and inventory the items.
 - g. A contract number should be entered for items or services to be procured using a county, state or approved joint contracts (Sourcewell, OMNIA, VASCUPP, TIPS, etc). School Board contracts (only) should be noted in the requisition's line-item description, but NOT entered in the contract field.
 - h. Select "Goods and services billed as an amount" and enter a complete description of goods or services being purchased. Enter the total cost of the order and attach a copy of the supplier's quote.
 - i. After the requisition is approved by General Services it is transmitted via Oracle to the County Purchasing Department. A buyer will generate the purchase order which must be used to place the order.
4. **Thresholds for purchasing Goods and Services over \$10,000-** Refer to the purchasing thresholds (Exhibit IV-1) for the appropriate procurement method based on the value of the goods or services. When determining what procurement to use look at the total purchase. Example: If purchasing software that will be used for multiple years, a five-year contract can be put in place. The five (5) year total will determine the procurement method. If the five-year total is less than \$200,000 an iRFP can be used. If over \$200,000 an RFP must be issued.
- a. When purchasing software (web-based or other), costing over **\$10,000 and not on contract**, an informal Request for Proposal (iRFP) or Request for Proposal must be issued. Contact the General Services department for guidance on this type of solicitation.
 - b. For purchases over **\$10,000 and less than \$100,000-** Unless on contract, competitive quotations must be obtained for purchases of goods and services exceeding **\$10,000** utilizing the request for quote (RFQ) form, informal Request for Proposal (iRFP) or issuing the quote via Electronic Virginia (eVA). Purchase requests for goods or services shall be emailed to a minimum of four (4) suppliers, which shall include a minimum of one SWAM supplier or Henrico County Business (HCB). The quote requestor prepares the RFQ or iRFP form completely, including all specifications and shipping information which allows all bidders to receive the same information and reply in the same way, simplifying analysis and comparison. The forms and detailed instructions are available on the County purchasing website. Contact the General Services Department if there are questions regarding this step.
 - c. When purchasing goods or services from **\$100,001 and less than \$200,000** contact the General Services department for assistance with issuing a RFQ or informal Request for Proposal (iRFP).

5. **Oracle will auto-generate a purchase order if the procurement is**

- a. Less than \$10,000
- b. Mail PO to supplier is unchecked
- c. County, state, or joint contract is not used

When a purchase order is auto-generated the transaction is not processed by the County purchasing department, therefore the purchase order is not sent to the supplier. It is the responsibility of the creator of the requisition to fax or email the purchase order to the supplier.

6. An email notification to the person entering the requisition will be sent when the purchase requisition is approved in the General Services Department and a second email notification will be sent when a purchase order is generated by the County purchasing office.

7. **County Purchase Order**

A Purchase Order is generated by the County purchasing office based on the detailed information provided by the originator of the Purchase Requisition including: the suggested supplier name and address, the "ship to" address, delivery date, budgetary account(s) to be charged, and the amount and total cost of the goods or services ordered and evidence of quotations.

8. **Change Order**

A change order requisition can be entered into Oracle to increase a purchase order. A Request to Decrease a Purchase Order (EXHIBIT IV-6) or Request to Cancel a Purchase Order (EXHIBIT IV-7) should be directed to the General Services Department.

9. **Vendor/Supplier Files**

The vendor/supplier files are maintained in the County Purchasing Office. Any time a new supplier is needed, or an existing supplier's information needs to be updated, forms located at the Purchasing Intranet site must be completed and submitted to Purchasing by a Supplier Data Collection Coordinator.

E. OTHER FINANCE/GENERAL SERVICES DEPARTMENT FUNCTIONS

1. Sales and Use Tax Certificate of Exemption- this form can be found in the Locker under General Services and should be completed by the end user and sent to suppliers as needed. Suppliers are required by the Commonwealth of Virginia Sales Tax Division to have on file a copy of the completed Sales and Use Tax Certification of Exemption of any firms to whom they supply goods. The School Board is sales tax-exempt on purchases and the filing of this form is appropriate in most cases. HCPS is tax exempt for prepared food purchases and catering but is not tax exempt for lodging. **HCPS is also exempt from the County meals tax.**
2. Packing Slips Memorandum - This memorandum is usually sent by email and it facilitates communication between the Finance Department and the ordering agency or school to determine if the goods or services have been received. Respond immediately if this form or email is received.
3. Stop Payment/Budget Check (EXHIBIT IV-8) - If the Finance Department has determined that a check has not been cashed or received by a supplier, the Stop Payment form must be completed by Finance and forwarded to the bank reconciliation accountant in the County accounting office to initiate the bank stop payment and the replacement check. Make your request to the Finance Department by providing them with a copy of the payment overview, account codes and whether the check is to be reissued.

F. RESPONSIBILITY OF PURCHASERS

The Virginia Public Procurement Act, which went into effect January 1, 1981, and the ordinance adopted by the county, places the authority for purchases of goods, supplies, and services with the County Purchasing Director, or an individual to whom he has delegated such authority. **Therefore, any person who purchases goods, services, insurance, or construction without the consent of and through the County Purchasing Director will be held personally liable for payment. Such action will not bind the School Board.**

G. DISBURSEMENT OF COUNTY FUNDS (Direct Pays)

All direct pay checks are mailed directly by the County to the supplier or recipient. There are five exceptions to this procedure--payroll checks, checks for petty cash, and checks for postage (payable to the Postmaster), checks for the acquisition of real property, and checks approved by the County Manager to be returned to initiating department.

Any other exceptions must be specifically requested and the direct pay must have a blue SPECIAL HANDLING Return Slip attached (EXHIBIT IV-9). This form may be reproduced (preferably on blue paper) from the exhibit in this manual.

H. PROMPT PAYMENTS

Section 2.2-4352 of the *Code of Virginia* states that all localities will promptly pay for the completed delivery of goods and services by the required payment date. The required payment date will be either:

1. The date on which payment is due under the terms of the contract for the provision of goods or services; or
2. If such date is not established by contract, not more than 45 days after the goods are received or the invoice is rendered, whichever is later.

The supplier can assess an interest charge of up to 1 percent per month if payment is not received by the payment date. This can represent an obligation and a penalty to the school division, since we have not allocated funds to pay interest charges. Therefore, it is necessary that you verify to the General Services Department within these requirements that deliveries were received so that prompt payment can be made.

I. RECEIVING OF GOODS

Certain rules and regulations have been developed to control the delivery and receipt of goods. It is the responsibility of the receiving school or department to comply with these regulations. The responsibility is as follows:

1. Provide a site for unloading of goods.
2. Check the delivery for quantity received and condition of a container.
3. If delivery appears to be correct and in good order, sign and date a delivery receipt/freight bill. Whenever possible, ensure the receipt includes a delivery location, and order number.
4. If quantity is incorrect or damage exists, note it on the delivery receipt/freight bill and notify the General Services Department.
5. If concealed damage is discovered after receipt or delivery, call the General Services Department *immediately* for instructions.

6. Inspection of the packages should be made immediately after delivery and packing slips sent to the General Services Department for prompt payment.
7. Shortages should be reported immediately to the General Services Department.
8. *DO NOT RETURN* any items shipped to your location without prior instructions from the General Services Department.

J. TEXTBOOK ORDERING PROCEDURES

1. Annual Textbook Order - In April, every school will be required to log into the Textbook System to complete and submit their annual inventory. This will include the initial orders for the next school year.
2. Daily Textbook Ordering - The textbook contact person assigned to each school is authorized to access the textbook inventory system to view textbooks and the locations inventory during the school year. Procedures to order are as follows:
 - a. The textbook contact person accesses the textbook inventory via the system.
 - b. The textbook contact person locates the book which they need to request in the inventory system.
 - c. The textbook contact person will email a completed Textbook Order Request Form to the General Services department.
 - d. The General Services Department accesses the textbook inventory system periodically for review and processing.
 - e. If the textbook is in stock and the order has no inconsistencies, the General Services Department processes the order to the warehouse.
 - f. If the textbook is *not* in stock, the order is placed in a back-ordered queue until surplus textbooks can be found or new textbooks are ordered. If surplus textbooks are found at another location, the General Services Department will request that these textbooks be returned to the warehouse for shipment to the ordering school.
 - g. If the textbooks must be ordered from the publisher, the director or educational specialist will be notified and, once permission is received, the General Services Department will order the textbooks. As soon as the order is received at the warehouse, the textbooks are shipped to the ordering school.
 - h. If an *incorrect* shipment is received, contact the textbook warehouse before returning. Check all shipments and report discrepancies *within three days* to General Services with the problem to be corrected noted on the warehouse ticket.
 - i. All warehouse tickets should be signed legibly and given back to the delivery driver. Signed tickets are to be sent to the General Services Department for filing.
3. Homebound and Special Orders - Textbooks for homebound students or special students are to be ordered through the school to which the student is assigned.
4. HCPS does not offer textbooks for sale.

K. TEXTBOOK INVENTORY PROCEDURES

1. Textbook Inventory - Each school is responsible for an annual inventory and for keeping their inventory current with the General Services Department. Annual inventory is generally conducted during the month of April. The textbook contact person should ensure accurate inventory throughout the year by periodically verifying the number on hand with the electronic inventory record. All surplus textbooks

should be returned to the textbook warehouse with the appropriate textbook adjustment forms. At no time should a school have more than five (5) extra student copies on their shelf.

2. Textbook Adjustment Form (<http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) - The Textbook Adjustment Form is used to report all changes in a school's inventory. Any communications to the General Services Department concerning changes in textbook inventory quantities should be reported on this form. Line by line instructions for this form are as follows:
 - a. From - the person preparing this form (the textbook contact person) should list the school name and sign the Prepared By line. Upon completion of the form, the principal should sign the Approved By line. The same person should not sign both the Prepared By and Approved By lines.
 - b. To - If textbooks are physically being transferred, the destination should be listed here by the preparer at the from location. If textbooks are being transferred to another school, the Received By line should be signed by the textbook contact person at the receiving school after checking the items listed against the items received. The Posted By line is for use by the General Services Department only. Remember that the form must be returned to the General Services Department signed by the receiving school before any textbook adjustments are made.
 - c. Quantity - This is the number of textbooks for each title listed that is to be transferred or adjusted.
 - d. Inventory Number - This is the computer generated inventory number assigned to the textbook. This information is available from the textbook inventory system.
 - e. Title of Text - This should be the complete title of the textbook, including the edition, if applicable.
 - f. Copyright - This is the copyright date listed for the textbook.
 - g. Publisher - This is the name of the publisher listed for the textbook.
 - h. Grade - This is the grade level for which the textbook is used.
 - i. Comments - See various requirements described under *Transaction Type*.
 - j. Transaction Type - Only one transaction type should be checked on each form. If several different types of transactions are taking place, separate forms must be used. The different transaction types are explained below.
 - 1.) Surplus In-Adoption - These are textbooks being returned to the textbook warehouse that are surplus in excess of School Board Policy and Regulations. (Allowable surplus for each textbook at each school is five extra student editions). This category is for textbooks that are still in adoption by the school system.
 - 2.) Surplus Out-of-Adoption - These are textbooks being returned to the textbook warehouse which are no longer in adoption within the school system.
 - 3.) Need Repair - These are textbooks which are in need of repair. Please see the textbook repairs section below for instructions.
 - 4.) School-to-School Transfer - These would be textbooks being transferred directly to another school without first going through the textbook warehouse. These transfers should be rare and done in emergency situations only after approval by the General Services Department or the department specialist.
 - 5.) Decrease in Inventory - This category is used to report when the school's inventory is decreased. When using this category, all adjustment must be explained in the COMMENTS AREA. An

Example of decreases would be due to lost or damaged textbooks. A form should be sent to the General Services Department at the same time the check is sent to the Finance Department.

- 6.) Increase in Inventory -This category is used to report when the school's inventory is increased other than by the receipt of textbooks from the textbook warehouse. When using this category, all adjustments must be explained in the COMMENTS area. An Example of increases would be when textbooks previously reported as lost but which have been found.
- k. Distribution - Note: a copy of the form is to be *retained* by the sending school.
 - 1.) A copy is put in an envelope and taped to the *top* of the box.
 - 2.) A copy should be put *inside* the box containing the textbooks and returned to the textbook warehouse.
 - 3.) This procedure would be true in all cases of returns, transfers, repairs, surplus in-adoption, or surplus out-of-adoption.
 - 4.) In the case of a school-to-school transfer, the sending and receiving school should retain a copy, and a copy should be returned to the General Services Department after the receiving school has signed for the delivery.

L. SURPLUS IN-ADOPTION TEXTBOOKS

Surplus textbooks at each school will be picked up during the month of June. Procedures for returning surplus textbooks to the textbook warehouse are as follows:

1. Surplus textbooks should be boxed and labeled for pickup by the deadline issued each year. Box dimensions *must not* exceed 12"x12"x18" or 75 pounds of weight when full. A supply of boxes will be provided by C&M for this purpose upon request. A Textbook Surplus Pick Up Request Form should be completed and emailed to C&M for pickup of books.
2. A Textbook Adjustment Form must be taped to the outside of each box of surplus textbooks.
3. Surplus textbooks *must be returned on schedule*, since they will be used to fill orders at other schools.

M. DAMAGED AND LOST TEXTBOOKS

All monies for lost and damaged textbooks are due in the Finance Department on January 15 and June 15 of each year. The check for these fines should be sent *directly* to the Finance Department and a Textbook Adjustment Form deleting these textbooks from the school's textbook inventory should be sent to the General Services Department at the same time.

N. SURPLUS OUT-OF-ADOPTION TEXTBOOKS

Textbooks that are out of adoption should be returned to the warehouse. Follow the procedures listed under SURPLUS IN-ADOPTION TEXTBOOKS.

SECTION V
FIXED ASSET ACCOUNTING

A. PURPOSE

There are two basic purposes of a general fixed asset group of accounts. It allows for control of fixed assets owned by the School Board and will help the School Board to better manage its fixed assets.

B. FIXED ASSET DEFINITION

A fixed asset should possess three attributes: (1) a tangible nature; (2) a useful life greater than the current fiscal year, and (3) a significant value.

C. CLASSES OF FIXED ASSETS

The general classes of fixed assets are land, buildings, improvements other than buildings, equipment, construction in progress, and infrastructures.

1. Land - This classification reflects the total cost of acquiring or retaining title to land and, in general, includes such items as:
 - a. Purchase price (excluding any value assigned to buildings or improvements).
 - b. Survey and engineering fees.
 - c. Legal fees for title search, deed preparation, filing fee, etc.
 - d. Commissions and option costs.
2. Buildings - This classification reflects the total cost of buildings and, in general, includes such items as:
 - a. Excavating/grading to prepare building foundation.
 - b. Construction costs to erect building structure, including all expenditures incurred in connection with, and directly related to, the construction of buildings, professional fees, special supervision, etc., and property allocable engineering expense. If construction work is performed by School Board employees, the cost will include material and labor costs.
 - c. Purchased buildings include all costs incurred in connection with acquisition, including fees, commissions, and all expenditures necessary to place the asset in operation.
3. Improvements Other Than Buildings - This classification reflects the total cost of improvements to land and, in general, includes:
 - a. Landscaping, including shrubs, trees, and lawn.
 - b. Grading outside immediate building area.
 - c. Access roads, paving, and sidewalks.
 - d. Culverts, catch basins, trenches, and fences.

4. Equipment - This classification reflects the cost of all machinery and equipment, including automobiles, trucks, trailers, office furniture, and office equipment having a cost of \$10,000 or more.
5. Construction in Progress - This classification reflects cost of buildings and improvements that have not been finished or made operational.
6. Infrastructure - This classification reflects the total cost of roads, bridges, curbs, gutters, streets, sidewalks, drainage systems, lighting systems, traffic signs, and other similar assets that are immovable and of value only to County government.

D. CLASSES OF FIXED ASSETS TO BE RECORDED

This group of general fund assets records the following classes of fixed assets: land, buildings, and improvements other than buildings, equipment, and construction in progress.

E. CLASSES OF FIXED ASSETS NOT RECORDED

This group of general fixed assets does not record the infrastructures classification of fixed assets.

F. PROPERTY UNIT

A property unit is an asset, an asset having a number of components, or group of assets, having a useful life of more than one year and falling within one of the general asset classifications that will be recorded in this group.

G. DEPRECIATION POLICY

Assets in the general fixed asset group of accounts will not be depreciated.

H. FIXED ASSET ACCOUNTING PROCEDURE

The Finance Department for Henrico County Public Schools is required to keep accurate and current detailed records of all School Board fixed assets. There are two basic reasons for this requirement. First, for financial reporting purposes, the Finance Department is required to provide to the external auditors a summarized listing of all values of land, buildings, improvements, furniture, fixtures, and equipment. Second, for insurance purposes, the Finance Department is required to maintain detailed asset lists in case of vandalism, theft, loss, or voluntary replacement. The General Services Department is responsible for property inventories. The following related forms and their explanations flow through the General Services Department.

I. ACQUISITION OF ASSETS

1. Each item purchased must have been properly requested of the appropriate department head during the budget preparation time for each fiscal year (this traditionally occurs from October - December of each school year).
2. Each item must be approved by the School Board in its review process of the budget. Final concurrence by the Henrico County Board of Supervisors in the school budget in total completes the funding process.
3. Once an item is properly requested and the budget completely approved, a Purchase Requisition must be generated by the ordering party.

The school principal, supervisor, and appropriate director initial a paper copy of the Purchase Requisition after it is entered electronically into the County Oracle Financial System. (See Section IV of this manual) A copy of the approved requisition and any supporting documentation are forwarded to the General Services Department.

The General Services Department approves all Purchase Requisitions and forwards them to the County purchasing department electronically for any additional bidding/purchasing procedures to take place and, ultimately, the Purchase Order to be created.

The complete instructions for preparing and processing Purchase Requisitions and Purchase Orders are addressed in SECTION IV of this manual.

When the ordered item is received, properly receipted, and payment is made, the addition is added to the Fixed Asset Group of Accounts by the General Services Department.

J. FIXED ASSET FORMS AND EXPLANATIONS OF USAGE

1. Furniture and Equipment Inventory Adjustment- FEIA form (See the Digital Warehouse: <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>)

This form provides spaces for complete detailed equipment and furniture information to be transmitted to the General Services Department.

2. Notice of Loss (See the Digital Warehouse: <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) - This form is designed to be used to report all incidents of property loss, vandalism, and theft. It complies with the School Board's needs for both notification and insurance reimbursement purposes. The distribution is noted on the form.
 - a. If the loss requires a police or fire investigation, a Police/Fire Incident Report Number *must* be recorded on the Notice of Loss form.
 - b. The General Services Department will coordinate all theft claims. Construction and Maintenance will coordinate property loss.
 - c. The County self-insurance plan does not cover the personal property of employees or students, or inventory shortages or mysterious disappearances.
 - d. To receive reimbursement or replacement, items reported as lost or stolen *must be on the school's inventory*. Losses with a value of less than \$100 *will not* be covered.
 - e. The principal or assistant principal must sign notice of Loss forms.
 - f. Forward the *white and yellow* copies of the form to the General Services Department as soon as possible following the incident.
 - g. The General Services Department will assign a claim number and distribute copies of the form to the appropriate individuals, including the County Risk Manager.
3. Fixed Asset-School Form (See the Digital Warehouse: <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) – For recordkeeping, only those assets with a value \$10,000.00 or greater will be recorded in the Oracle Fixed Assets module. All technology equipment will be inventoried by the Technology Department.

K. INTERNAL ACCOUNTING FOR FIXED ASSETS

The General Services Department receives notification of the acquisition of new equipment, etc., electronically via the Oracle Financial System or from original Purchase Order or by information received on FEIA forms.

Additions, changes, deletions, and asset number transfers are entered into the HCPS' Fixed Asset database. Where an item has a purchased value of \$10,000 or more, the fixed assets materials acquisition coordinator will also make an entry/update into the County Oracle fixed assets system.

Reconciliations are performed periodically to verify the additions to the County Fixed Asset system in Oracle.

L. INVENTORY GUIDELINES AND PROCEDURES

The inventories of school properties, including furniture and equipment for each school/location, will be kept on a master file maintained by the General Services Department. The General Services Department will coordinate the collection of records and the preparation of reports for the school system.

Each principal is responsible for notifying the General Services Department of any changes in inventory so accurate inventory reports of school properties, including furniture and equipment, can be maintained. All items that qualify as assets, located at the school or site should be on inventory, whether in use or in storage. If an item is no longer usable, it should be removed from the school by completing the FEIA forms.

All equipment with a value of \$10,000 or more *is required* to have a HCPS ID tag which will be assigned by General Services.

All technology equipment (except toner) regardless of the value is required to be delivered to the Technology Department where it will be tagged and inventoried.

Items that have been lost or stolen should be reported to the General Services Department on the Notice of Loss form.

Inventory guidelines include the following:

1. All items of furniture are inventoried. Furniture is a flexible item and its placement changes. We only require quantity totals of each item - the total of bookcases, no matter the size or description, total of student chairs, etc. ID tag *is not required* on furniture.
2. All equipment items with a purchase price of \$10,000 or more are inventoried and tagged. The ID tag number is found in the asset number column of the printout. If equipment valued at \$10,000.00 or more does NOT have a tag, one should be requested and after affixing the tag, should be reported on the FEIA form to the General Services Department. If an item is in question or tags are needed, contact the General Services Department. The ID tag should be placed on the equipment so that it is easily accessible for verification purposes.
3. All equipment and furniture items, regardless of value, are inventoried on the school/location's inventory spreadsheet. The General Services Department will provide the spreadsheet to the schools annually. The school must update the inventory spreadsheet showing the quantity of each inventoried item.
4. The General Services Department will automatically add all items purchased with School Board funds and valued at \$10,000 or more to the school/location fixed asset inventory at the time of purchase. Gifts or items purchased with school activity funds meeting the criteria in Item 2. above will be added to the inventory upon notification to the General Services Department by the appropriate principal. Notification shall be made using the FEIA form and providing all of the pertinent data required.
5. A physical inventory will be taken annually by all schools, central office and annexes.

6. All additions, deletions, or changes to inventory must be reported immediately to the General Services Department on the appropriate inventory forms as follows: PLEASE fully complete all information on the form for faster and more accurate processing.
 - a. Add any item at your school or site that is not on the fixed asset printout. Provide ALL information about the item to be added. Include a complete description, make, model, serial number, value and tag number.
 - b. Deletions - Note the reason for the deletion by the item such as surplus, stolen, transferred, traded, etc. For computer equipment, an official from the Technology Department shall remove all data and programs before sending the equipment to surplus.
 - c. ID tags should be removed from items being traded in (copiers, sewing machines, etc.) and sent in with FEIA Form. If item is being declared surplus, the ID tag *should remain* on the equipment.
 - d. Changes - Any changes in location, model or serial number, etc., should be noted on the FEIA form.
7. Surplus - Items no longer needed, beyond repair, or being replaced should be listed on a FEIA form for removal from your location. Send the completed FEIA form to the General Services Department where the work order will be issued. A copy of the completed FEIA form should be placed in a conspicuous place on the item(s) for personnel to identify and pick it up.

SECTION VI

TRAVEL

A. DEFINITIONS

1. Actual Departure/Return Time – The actual time you get in a vehicle to leave for the destination and the actual time you return after completing your travel. For example, departure time is the time you leave home to go to the airport and return time is the time you return home from the airport.
2. Conference Expense Voucher (<http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) – Used by traveler to account for actual travel cost. It is submitted with a Direct Pay Invoice upon trip return.
3. Conferences/Seminars – Conferences, conventions, seminars, workshops, educational courses, forums, or other related training events.
4. Day Travel – Travel related to School Board business that does not require an overnight stay.
5. Direct Pay Invoice (See *Section IV Purchasing: EXHIBIT IV-3*) – Completed immediately following travel for reimbursement of actual expenses. A Conference Expense Voucher that shows an itemized breakdown of expenses must be attached.
6. Overnight Travel – Travel related to School Board business that requires an overnight stay.
7. Prepaid or Prepayment – Amount paid to a vendor by the School Board before travel.
8. Request for Local Mileage Travel Supplement (<http://tinyurl.com/mileage1617>) – Completed for pre-approved monthly stipend for local travel costs.
9. Request for Permission to Attend a School-Related Activity (See – <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) – Complete form before travel with estimated travel cost by traveler and approved by appropriate administrator/supervisor before any obligation of funds.
10. Traveler - School Board employees requesting travel expenses.
11. P-Card- Purchasing Card issued by the County of Henrico to certain staff for employee travel and other expenses that require a receipt for processing (i.e.- Flight arrangements, hotel arrangements, conference registrations)

B. ATTENDANCE AT CONFERENCES, SEMINARS AND TRAINING EVENTS

1. Attendance at conferences, seminars, and other training events must be limited to the minimum number necessary relative to cost and educational value. Training opportunities in the Richmond metropolitan area are encouraged over those offered elsewhere. Likewise, in-state events are encouraged over those offered out-of-state.
2. Attendance at national or regional conferences is normally limited to administrators or supervisors. There may be occasions where other individuals may be afforded that opportunity based upon the approval of an appropriate School Board official.
3. Attendance at state and local conferences must be limited to those employees whose attendance is directly job related and approved by appropriate administrator.

C. HCPS ISSUED P-CARDS

1. In circumstances where prepayment is not an option or a traveler does not wish to use a personal card, a HCPS issued P-Card may be used. P-Cards may be used to cover hotel reservations, conference registrations and flight arrangements, consistent with the P-Card policy guidelines established by the County Finance Department.
2. A P-Card may not be used for any reimbursable meals.
3. If a traveler chooses to use their personal card for reimbursable travel expenses in lieu of a HCPS P-Card, the traveler will not be reimbursed until after they return and complete the appropriate paperwork for reimbursement. (Please see Section F for a detailed list of reimbursable expenses)

D. EXPENSE AND REIMBURSEMENT GUIDELINES

1. Transportation in Route and Return – Travelers are expected to use the mode of travel that is most advantageous to the School Board. When more than one traveler is going to the same destination, carpooling is encouraged, whether in a School Board or privately owned vehicle. Criteria include:
 - a. Nature and urgency of the trip
 - b. Number of persons making the trip
 - c. Distance to be traveled
 - d. Time of the travel
 - e. Most efficient and economical means of travel
2. School Board Vehicles – The use of a School Board vehicle is encouraged over private vehicles. However, individuals cannot be transported in a School Board vehicle unless they are on School Board business. Additionally, School Board vehicles cannot be used when combining conference and personal leave. A School Board gasoline credit card is available and should be utilized when using a School Board vehicle. All automobile expenses accumulated while using a School Board vehicle must be documented with receipts.
3. Private Vehicles – The appropriate administrator may approve a request for use of the traveler's private vehicle at the prevailing mileage reimbursement rate. If traveling outside of the state, the cost of direct mileage to and from the destination will be reimbursed up to the cost of round trip airfare. The cost of round-trip airfare must be explained on the Conference Expense Voucher by providing the airline, fare amount, and the date the quotation was received to obtain private vehicle mileage reimbursement. In all cases, odometer readings will be reported. Personal mileage unrelated to School Business is not reimbursable.
4. Public Transportation – Expenses for public transportation are reimbursable provided they do not exceed tourist, coach, or super saver rates. First class accommodations are not reimbursable except in an approved emergency. Travelers are expected to plan for and schedule trips in advance to take advantage of the best rates. When the School Board can realize savings that exceed expenses incurred for additional lodging and meals, travelers may take advantage of extended travel to be eligible for super saver airline rates.
5. Transportation Destination – Travelers are expected to use the most economical means of transportation at their planned destination. Travelers are encouraged to use transportation to and from the airport or train station in the following order:

- a. Courtesy Transportation
 - b. Airport Limousine or Shuttle Bus
 - c. Subway or Light Rail
 - d. Taxi Cabs
 - e. Rental Cars – This mode of transportation will not be reimbursed except in extraordinary circumstances as approved by the Chief Financial Officer.
 - 1.) The car must be rented in the traveler’s name.
 - 2.) The cost of mileage to and from the destination will be reimbursed.
 - 3.) The traveler must make a note on the rental invoice of the breakdown of business and personal rental cost.
 - 4.) Any accidents must be reported to the local police before leaving the scene, to the rental car company, and the County Risk Manager. Accidents during non-business use will not be covered.
6. Lodging – Travelers are expected to use the most economical alternative with respect to lodging. When attending a conference or seminar held at a lodging facility, travelers may stay at that facility. The School Board will pay the prevailing single room rate per traveler. Travelers are encouraged to request government rates and other discounts when reserving rooms.

Amounts posted against the item “Lodging” on the Conference Expense Voucher must be charges for room and tax only. Other expense items that appear on a lodging bill must be posted against the proper items on the Conference Expense Voucher. Non-reimbursable expenses must be marked and adjusted on the lodging bill. Travelers must supply a folio receipt upon return.

In cases where individuals accompany the traveler not on School Board business, the single occupancy rate, if different from the double occupancy rate, will be provided on the Conference Expense Voucher.

When lodging is included in the registration fee, the traveler will not be reimbursed for alternate accommodations.

7. Meals – Employees on approved travel will receive a daily per diem allowance for meals and incidental expenses based on the federal per diem rates as determined by Internal Revenue Service guidelines. The employee is **not required to submit receipts for meals and incidentals** incurred during travel. **The daily per diem allowance for meals is \$64.00 and incidental expenses is \$5.00. The total daily per diem allowance is \$69.00.**

In accordance with Internal Revenue Service regulations, meals reimbursed are considered taxable income to the employee only if the employee is not traveling away from home overnight. Therefore, HCPS will only pay the daily per diem allowance to employees for meals and incidental expenses related to travel requiring an overnight stay.

The daily per diem allowance is determined by the departure and return times and will be adjusted if meals are included as part of the travel arrangements or in the registration fee. The meal allowance is the total amount that can be expended on meals, regardless of whether it is breakfast, lunch or dinner.

Following is the guideline for determining the daily meal allowance and incidental expenses for an overnight stay:

| Meal | Departure Before | Return After | Per Diem Allowance |
|--------------------|--|---------------------|---------------------------|
| <i>Breakfast</i> | 7:00 a.m. | 9:00 a.m. | \$ 10.00 |
| <i>Lunch</i> | 12:00 p.m. | 2:00 p.m. | \$ 14.00 |
| <i>Dinner</i> | 5:00 p.m. | 7:00 p.m. | \$ 40.00 |
| <i>Incidentals</i> | Example: baggage handling fees, hotel maids etc. | | \$ 5.00 |
| Total | | | \$ 69.00 |

When a meal is included in the registration fee use the following guidelines to determine how much of the \$64.00 remains. For example, if breakfast (\$10.00) is included in the conference registration, then the employee has a maximum of \$54.00 remaining to spend for meals for the balance of that day.

Special diet requirements *will not* be reimbursed except when included as part of the maximum \$64.00 daily per diem allowance.

Meals purchased "on-your-own" while at local conferences *are not* reimbursable.

8. Other Expenses – Receipts are required for all other expenses. When a receipt is not available, an explanation must be provided with the Conference Expense Voucher (<http://hcpssp.henrico.k12.va.us/sites/hcpsforms>). The traveler must arrange all receipts in date order and attach to the Conference Expense Voucher.
9. Miscellaneous Expenses – Necessary job-related expenses, such as copying costs, faxes, or costs of related educational materials when such materials become School Board property.

Reimbursable expenses with receipts include:

- a. Travel Fare – Air, Bus, Taxi, Train
- b. Tolls – Necessary ferry, road, bridge, or tunnel tolls.
- c. Parking – Necessary fees for storing or parking School Board vehicles or private vehicles.
- d. Registration – Conference, convention, and seminar registration fees are reimbursable when prepayment is not possible.

Non-reimbursable expenses include:

- a. Loss of funds or personal belongings.
 - b. Personal expenses, such as haircuts, shoe shines, newspapers, clothes, etc.
 - c. Entertainment expenses, such as pay TV, movies, nightclubs, health clubs, theaters, travel tours, golf fees, etc.
 - d. Insurance premiums paid by the traveler for the benefit of self or beneficiary.
 - e. Cost of alcoholic beverages.
 - f. Travelers checks or money orders.
 - g. Additional charges for accommodations, meals, travel, etc., for individuals not on School Board business who accompany the traveler on an authorized School Board business trip.
 - h. Fines, court costs, and related expenses.
 - i. Expenses which are unreasonable, excessive, unsupported, or unexplained.
10. Foreign Travel – Travelers must obtain prior written approval from the appropriate administrator. This approval memo must be attached to the Request for Permission to Attend a School-Related Activity. Due to the numerous and changing currency exchange rates, all foreign travel will be

reimbursed at the prevailing exchange rate. Documentation provided by the banking industry at the time of travel must be attached to the Conference Expense Voucher.

E. PREPAYMENT OF CONFERENCE EXPENSES

An employee may have registration fees, etc., prepaid upon receipt of registration forms and after obtaining approval by completing a Request for Permission to Attend a School-Related Activity form. (See – <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>)

1. A Direct Pay Invoice must be prepared, giving the nature of the conference and the amount and proper coding. The originator should keep a copy of the Direct Pay Invoice and supporting documentation for files.
2. A copy of a registration form and brochure outlining pertinent information regarding the conference must be attached to the Direct Pay Invoice.
3. After the Direct Pay Invoice has been properly prepared and approved by the appropriate administrator, it should be forwarded to the General Services Department for review and approval. The General Services Department then forwards the Direct Pay Invoice to county accounting office.
4. A check to the vendor is mailed directly from the County accounting office. If you wish to send the check to the vendor directly, please tag the Direct Pay with your name & School Finance. The check will be picked up at the County and taken to the School Finance Office. Once received, you will be contacted for pick up.

F. REIMBURSEMENT FOR CONFERENCE EXPENSES

When a School Board employee wishes to attend a school-related event, a Request for Permission to Attend a School-Related Activity Form (See – <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) is submitted to the appropriate administrator. After the conference, the following procedure must be followed:

1. A Direct Pay Invoice for reimbursement should be prepared *immediately following* the conference. The maximum time for reimbursement requests is 60 days after the conference. **No requests will be honored after 60 days.** The originator should keep a copy of the Direct Pay Invoice and supporting documentation for files.
2. A Conference Expense Voucher (See – <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) must accompany the Direct Pay Invoice for reimbursement and must have all receipts attached thereto. Conference Expense Vouchers must be *typed or printed legibly in ink*. Only one copy of the Conference Expense Voucher is required. Detail receipts must be attached to the Conference Expense Voucher for the following items:
 - a. Train, bus, taxi, uber or airline tickets
 - b. Hotel rooms
 - c. Cost incurred for County vehicles
 - d. Parking fees
 - e. Tolls
 - f. Miscellaneous expenses, including copying costs, faxes, costs of educational materials
3. After the Direct Pay Invoice is prepared and sent to the appropriate administrator for approval, the form is forwarded to the Finance Department for approval. Once approved the Finance

Department will forward the reimbursement to General Services for certification. The reimbursement is then routed to the County accounting office.

4. It is the initiating department's responsibility to be sure the employee's supplier address is current in the Oracle Financial Management System.
5. A check made out to the individual employee is mailed directly to the employee from the Henrico County accounting office.
6. If a check does not reach the employee in a reasonable time, or if a check is received by the employee but misplaced before being cashed, the Finance Department should be contacted at once so that proper steps can be taken to stop payment and reissue the check.

G. SUPPLEMENT FOR DAILY LOCAL MILEAGE

In order for a school board employee to receive a mileage supplement, Human Resources will ask for authorization to review your DMV driving record. See P4-07-003 The consent form will ask for your Customer Identification #, which can be found on your Virginia Driver's License. Failure to provide this information will result in a school board employee to not receive a mileage stipend.

Local travel costs, when approved, will be paid in equal semi-monthly installments, as an untaxed part of the employee's paycheck. To receive the semi-monthly supplement, a Request for Local Mileage Travel Supplement online form (is available from department director or the budget office. This form must be completed by the employee. The employee's immediate supervisor will approve the request. The final approval will come from the Budget Office.

All online applications received and approved by the 1st of each month will be processed as part of the paycheck in that month. The annual allowance will be divided by the pay periods remaining in the fiscal year, so that equal amounts will be added to each paycheck.

1. Guidelines for Local Mileage Travel Supplement

- a. Authorization for mileage supplement must occur annually. A previous year's approval will not automatically renew. The department head is responsible for administration of funds budgeted for supplements.
- b. Authorization to review DMV driving record must occur annually.
- c. The employee and authorizing department heads are ultimately responsible for the accuracy of estimated travel requirements and should periodically review actual travel. If actual mileage is found to be less than the estimated miles on which the supplement is based, the budget office should be notified.
- d. The authorizing department head may alter an employee's estimate of travel requirements. Particular attention to employee requests that are not well documented and that have estimated total fiscal year miles at the low end of a mileage range.
- e. Department heads cannot authorize supplements that exceed budgeted allocations unless non-salary funds are identified to cover the additional expense.
- f. Travel supplements are paid through the payroll system. Employees will receive their annual allocation in equal semi-monthly installments with their regular pay. The supplement will not be taxed.
- g. Travel to and from an employee's home are not to be included in estimates of travel requirements. This applies to initial and return trips to the employee's work

location.

- h. Temporary employees are not eligible for travel supplements unless prior approval is requested through the budget office.
2. The following chart shows mileage ranges and supplements for use in determining an employee's eligibility for a mileage supplement. The Superintendent may grant exceptions for situations where excessive local travel is required. The annual mileage range of 6,601-7,200 is reserved for excessive travel.

| Annual Mileage Range | Annual Supplement | Semi-Monthly Supplement |
|----------------------|-------------------|-------------------------|
| 301-600 | \$307 | \$12.79 |
| 601-1,200 | \$614 | \$25.58 |
| 1,201-1,800 | \$965 | \$40.21 |
| 1,801-2,400 | \$1,316 | \$54.83 |
| 2,401-3,000 | \$1,667 | \$69.46 |
| 3,001-3,600 | \$2,018 | \$84.08 |
| 3,601-4,200 | \$2,369 | \$98.71 |
| 6,601-7,200 | \$4,124 | \$171.83 |

3. Process for Requesting Mileage Supplement

The mileage reimbursement form is a Google Docs form. Persons requesting a supplement will enter information on the live form FIRST. The Supervisor will approve the request in the spreadsheet, followed by the Director or a member of the Division Leadership Team.

- a. Employees will receive the link from the budget office giving them access to the live mileage form [Mileage Form Link](#) (year will change to correspond with current year)
- b. Employees must complete the form provided through Google Docs. The form must be electronically signed, dated.
- c. Employees must complete the DMV form provided through Google Docs. Human Resources will run the DMV check and will contact the employee if questions arise.
- d. The supervisor must review the employee's request for accuracy.
- e. If approval is given any time after the normal first pay period for the employee (July, August, or September) and the supplement is to be paid retroactively, the department head can indicate in which pay period payment should have started. If a retroactive pay period is not indicated, payment will be made only for pay periods remaining in the fiscal year or employee's contract.
- f. To approve, the department head must electronically sign and date the spreadsheet prior to the Budget Office processing the requested mileage.
- g. The Budget Office should receive authorized request by the first of the month in which the payment should begin. For example, if payment is to begin in September, the Budget Department must receive the authorized request form on or before September 1. Every effort should be made to have the request to the Budget Department by the first of the month in which an employee's first paycheck for a new fiscal year is issued, typically July, August, or September.

4. Review/Audit of Current Mileage Supplement

In the spring of each year, each approving supervisor must review current year supplements with each employee receiving this subsidy. If too few miles were driven, the employee will be asked for a proportionate refund based on actual miles driven. The Budget Office will send this information to the appropriate supervisor with a reminder to review the employees' actual miles driven.

The Budget Director and/or the Schools Internal Auditor may ask for additional documentation at any time during the year to support miles claimed for the supplement. Tracking your miles is strongly recommended.

H. MAKING FLIGHT ARRANGEMENTS

1. Travelers are encouraged to use a HCPS P-Card to cover the cost of airplane, train or bus expenses.
2. Covington may be used to book new flight arrangements, as well as use any outstanding airline credits from previously canceled flights. If an employee chooses to use Covington to make a flight arrangement, a Henrico County issued P-card or the traveler's personal credit card must be used at the time of booking. If a traveler chooses to make flight arrangements through Covington, a t-1 form will be required & a copy of the completed t-1 form must be returned to the Finance office.
3. Travelers are to book flights within the Economy or Economy+ tier, or the Airline's equivalent tier. HCPS will not reimburse for Business or First Class upgrades. The traveler will be held responsible for the difference in ticket cost.
4. A traveler who chooses to use their personal credit card instead of the HCPS issued P-Card to book their flight, will not be reimbursed until after they return and complete the appropriate paperwork for reimbursement.
5. The purchase of supplemental travel insurance is discretionary, and if selected, should be approved by the respective department head.

SECTION VII

GRANT ACCOUNTING

A grant is an activity supported wholly by funds from outside entities, having specific terms and conditions, beginning and ending dates, for which a separate accounting process is required.

Not only do grants require approval by the School Board, they also require the use of budgetary accounts and position detail accompanied by an adopted budget of the Board. The Annual Financial Plan, in the special revenue section, carries appropriation for grants that may be accepted during the fiscal operating year.

Upon acceptance of the grant by the School Board, the grant recipient (or grant manager) must furnish the Assistant Superintendent for Finance and Administration a complete copy of the award documents and a proposed spending plan, account by account, conforming to the Oracle accounting structure.

The Finance Department, working with Special Programs, is responsible for administering the grant proceeds for special program and pays the related bills, personnel costs, etc., through the present payment systems. See SECTION II of this manual for personnel-related costs and SECTION IV of this manual for other related expenditures.

Using the information provided by the grant recipient, the Assistant Superintendent for Finance and Administration requests an accounting structure for expenditures and revenues and forwards to the County accounting office for implementation. This structure is provided to the grant recipient, recorded in the Chart of Accounts, Concurrently, a transfer of funds to provide actual funding will be forwarded to the County budget office.

A. FUNDING

1. Funding for special projects (grants) requires a reimbursement contract from a bona fide funding source. The appropriation for the grant requires the School Board's formal approval.
2. No expenses incurred as an activity of the general fund may be claimed as an expense to a grant until such charge is actually posted to the grant record.
3. Expense Documentation - Expenses for grant activity are carefully separated from all other transactions to avoid accidental commingling of funds.

B. EXPENDITURE

1. All transactions recorded against the grant are in Oracle.
2. It is the responsibility of the grant recipient to make certain that all charges made against the grant fund are allowable under the terms and conditions of the grant.

C. INDIRECT COST

1. Each grant application budget must have, as part of its proposed expenditure budget, a line item called indirect cost.
2. The amount of this entry will be determined by calculation according to the terms of the grant agreement. Generally, this amount is between 2.00% and 7.0% of the total requested grant amount. Contact the Director of Accounting for the current rate.

D. REIMBURSEMENT REQUESTS

1. Request for reimbursement of expenses must be traceable through Oracle. Expenses submitted for a period must be the same as the expenses recorded in Oracle for that period.
2. Copies of reimbursement requests must be forwarded to the Accounting Division Director for approval prior to requesting the Superintendent's signature.
3. One copy of the request for reimbursement and final reports of activity and expenditures must be sent to the Accounting Division Director.

E. REVENUE

1. It is the responsibility of the grant recipient to assure that revenues are maintained on a current basis. Further, requests for revenue (reimbursement) will be based upon expenditures as recorded in Oracle for the period.
2. Requests for reimbursement will be filed with the grantor monthly, except as specifically exempted by the Finance Department.
3. At the completion of the grant, revenues and expenses must be exactly equal.

F. EXTENSION AND CARRY-OVER

1. The accounting process for a grant will be continuous, disregarding fiscal years, within the time stated in the grant award.
2. Extensions of time, or authorized changes in the amount of the award during the contract period, must be forwarded to the Accounting Division Director immediately upon receipt of approval of such changes from the granting agency.

G. LIQUIDATION OF APPROPRIATIONS AND DEFERRED COSTS

1. The Assistant Superintendent for Finance and Administration removes all sums remaining as appropriated balances at the end of the grant period.
2. Late payments or charges incurred after the termination date of the grant are paid from general fund amounts otherwise available to the grant recipient.

H. FISCAL YEAR-END ACCOUNTING FOR SPECIAL REVENUE FUNDS

Unlike the general fund (fund 0102), the special revenue fund (fund 1109) is a "reimbursement based upon expenses" ledger. By its nature, it creates accounts receivable equal to the exact amount of the expenditures.

With the exceptions of year-end closing reports and a general requirement to know the financial condition of the fund, no account balancing entries are made. Each Oracle account is, in effect, a sub-fund, which must have, when the project is complete, revenue exactly equal to its expenses.

Revenues not received as of year-end closing to cover expenses incurred are "accrued revenues" or year-end accounts receivable. The general fund in contrast has no year-end accounts receivable because those revenues are received through the local appropriations and are advanced revenue.

The financial statement, therefore, shows only cash received during the fiscal year, which may be more or less than expenditures for the same period.

I. FINANCIAL REPORTING FOR GRANTS

Reporting the interim and annual financial position of operation of grants is as important to effective administration of those funds as financial reporting is to general funds to the schools.

1. The format for financial reporting is the same for grants and general funds. Interim statements compare actual revenues to budgeted ones by source and expenditures, and encumbrances with appropriations by organizational project and natural account.
2. The revenue and expenditure reports are available through Oracle for a constant update of activity in all funds, including grants.
3. The grant financial activity is included in the monthly report prepared for the School Board.
4. Annually, the grant activity is combined with all other funds in the Comprehensive Annual Financial Report (CAFR) with supporting detail of each grant in the notes to the financial statement or in the supplemental budgetary data following the combined annual financial statements by fund type.

J. AUDITING REQUIREMENTS FOR GRANTS

Governmental agencies, foundations, individuals, small support groups, and others who contribute to special educational programs generally require periodic audits of accounts of the school system's records to determine that the financial resources are being spent for the purpose for which they were provided.

Federal and state agencies have special audit requirements imposed on localities through their external auditors. In Henrico County Public Schools, for example, the external auditors are required to prepare the questionnaire to ensure adherence to the specific guidelines and reporting requirements for each grant. The auditing procedures must be performed annually unless otherwise specified in the grant award documents.

SECTION VIII
FINANCIAL REPORTING

A. ANNUAL REPORTS

The State Board of Education requires an annual report to be submitted by September 15 of each year to include all revenues and expenditures by specific categories. This report also includes statistical data such as pupil to teacher ratios, etc., and is used to compare school divisions throughout the state. The Divisions of Finance and Administrative Services prepare the report.

Locally, an annual report for Henrico County Public Schools is prepared and presented to the School Board subject to the School Board calendar for the fiscal year just closed. This report includes all revenues and expenditures for School Board funds. Included are General Fund operating revenues and expenditures, as well as grant activities, debt service funds, and school cafeteria operations.

B. MONTHLY REPORTS

The Assistant Superintendent for Finance and Administration prepares a monthly, detailed unaudited Monthly Financial Statement for the School Board. This report includes comparisons of budgeted versus actual revenues and expenditures for each of the areas of School Board operations, including General Fund Operations, Capital Projects, Grants, and Debt Service.

The Director of School Food Services also prepares an income and expense statement for the combined National School Lunch Program available in all schools.

SECTION IX

SCHOOL ACTIVITY FUNDS

A. DEFINITION

According to the Regulations of the 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.

B. BASIC PRINCIPLES OF SCHOOL ACTIVITY FUNDS

Certain principles that have been established to assist school divisions in administering school activity funds include:

1. School activity funds shall be used solely in accordance with the purpose for which such funds are collected.
2. Projects for raising school activity funds shall contribute to the educational experience of pupils and shall not conflict with the instructional program.
3. Funds derived from the student body as a whole shall be used to benefit the student body as a whole.
4. Generally, school activity funds should be spent in such a way as to benefit those pupils who are in school and who have contributed to the accumulation of such funds.
5. Student representation is encouraged in the management of funds raised by the student body and spent for its benefit, subject to faculty supervision.
6. School activity funds shall be managed in accordance with the best business practices including sound budgetary and accounting procedures.
7. Student body business shall be conducted in such a manner as to offer minimum competition with commercial concerns.
8. Principals, through their representatives, shall participate in the preparation, modification, and interpretation of the policies, regulations, and procedures affecting student body affairs.

(State Department of Education Guidelines)

C. BONDING

All employees of the School Board, who in any manner whatsoever are responsible for funds of the Board or School Activity Funds, shall be covered by a blanket fidelity bond which shall be included in the Board of Supervisors' Risk Management Program.

(School Board Policy 9-06-002)

Due to lack of bonding coverage, volunteers are not to handle monies (i.e.: receipt students/parents) on behalf of Henrico County Public Schools.

D. INTERNAL CONTROLS:

The objectives of internal controls are to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that records are reliable for preparing budgets and financial statements and making informed decisions regarding the allocation and use of resources. The most important functions in handling school activity funds are the receipt and disbursement of cash. Some of the traditional and most desirable cash controls cannot be fully implemented in the School Activity Fund procedure because of limited personnel and the nature of the operation. Accordingly, a system which provides for the adequate control and documentation of cash transactions and an analytical review by school administration is essential.

1. **Revenues** - School activity fund revenues may be generated from a number of sources including athletics, publications, club activities, donations, fund-raising, and other activities. Some internal controls established over receipts include, but are not limited to, the following areas:
 - a. All collections are recorded on pre-numbered receipts, generated promptly upon receipt of funds.
 - b. All checks received should be made payable to the school.
 - c. Starter checks are not accepted.
 - d. Post dated checks are not accepted.
 - e. Checks should be restrictively endorsed with the school's name for deposit only to the school's local bank immediately upon receipt.
 - f. The responsibility for receiving funds and generating receipts, preparing and making bank deposits and posting financial records should be segregated to the extent possible.
 - g. All funds should be remitted to the financial secretary on a daily basis.
 - h. Bank deposits should be made on a daily basis, except as provided in School Board Policy 9-10-005.
 - i. All collected funds should be deposited intact (no cash payments from funds collected).
 - j. No personal checks may be cashed through school activity funds.
 - k. Appropriate security measures, locked cash boxes, safes, and vaults, should be used to protect all cash and cash items until deposited.
 - l. The financial secretary should not receipt students or patrons directly except in emergency situations as approved in writing by the Accounting Division Director/designee.
 - m. The financial secretary may receipt checks received through the mail with attached remittance advices (ie: vending, pictures, commissions), directly into the accounting system. The remittance advice should be attached to the financial secretary's computer receipt.
 - n. For schools that service their vending machines, machines must be emptied at least once a week and funds counted by a School Board employee other than the financial secretary. Funds should be recorded on an Accountability Report (EXHIBIT IX-1), then remitted to the Financial Secretary for proper entry into the accounting system.

- o. Students cannot bring money and teacher/sponsor deposit reports to the office.

Cash, checks, money orders, or other funds must be recorded daily in the online school payment system and deposited in the school's local bank. However, the use of individual receipts for minor amounts may be inefficient when the money collected is for fund-raising activities, bake sales, candy sales, etc. In such instances where the amount is \$5.00 or less, the teacher/sponsor may use a student roll or other list and record the amount collected from individual students. An **Accountability Report** should be used to record these funds remitted to the financial secretary (**Exhibit IX-1**). The teacher/sponsor is responsible for the funds collected until the money is delivered to the financial secretary to be included in the daily deposit.

In cases where an employee (ie: Coach) does not have access to the online school payment system to receipt students for fundraisers, the employee must use a manual receipt book or use an accountability report in conjunction with a list of students from which the funds were collected. These receipt books/documents must be submitted to the financial secretary along with the funds.

- 2. **Disbursements** - Disbursements should be supported by complete documentation, regardless of the nature of the expenditure. Supporting documentation include invoices, vouchers, and/or purchase orders (including appropriate bid documentation, where applicable), all of which should be properly approved for payment. Check signers should review the supporting documentation before signing the checks.

Established internal control features for cash disbursements include, but are not limited to, the following:

- a. All expenditures must be made by check. No purchases or reimbursements may be made with cash collected.
- b. A petty cash fund is not maintained; however, schools are allowed an annual office change fund not to exceed \$100. Upon approval of the Finance Director, schools are allowed an athletic change fund by request. Upon approval of the Principal, schools are allowed to obtain change funds for various activities/events such as fee nights, athletics, plays, etc. In these cases, the change fund is returned at the end of the event.
- c. Checks should not be made payable to cash.
- d. Blank checks are not signed and are maintained in a safeguarded (locked) area until used.
- e. Checks should not be written to an individual who is the signer of the check, unless pre-approved extenuating circumstances exist.
- f. All checks should have two authorized signatures.
- g. Expenditures are properly classified by appropriate activity fund.
- h. Checks should be signed only on presentation of satisfactory documentary evidence that the disbursement is proper.
- i. All supporting documentation (i.e.: invoices, receipts) should be stamped "PAID".
- j. No goods may be purchased through the school for personal use.
- k. To avoid misuse, voided checks are to be mutilated by removing the signature block and writing the word "VOID" across the face of the check.

- l. The function of purchasing and approving purchases should be separated from that relating to receiving and storing items purchased; the responsibility for check signing, where possible, should be separated from that involved in preparing vouchers.
 - m. No teacher/sponsor can execute a contract, agreement, etc. Only the principal or administrative designee has the authority to execute a contract.
 - n. The "Blank Vendor Code" in the accounting system can only be used for refunding or reimbursing parents/patrons.
 - o. No rubber signature stamps are used for any financial documentation and no one else can sign the principal's name.
 - p. An approved purchase order is required for any miscellaneous disbursement where the bank automatically debits the school's bank account for the purchase of product or services (ie: movie tickets). These transactions should be recorded as Miscellaneous Disbursements.
3. **Fund Balances** - All activity accounts must reflect a positive balance at the end of the fiscal year. Schools must make every effort to resolve any negative balances. If a school knows that a negative balance cannot be resolved at the school level by the end of April, contact the Department of Finance for assistance.

E. SCHOOL ACTIVITY FUND MANAGEMENT:

Responsibility for School Activity Funds is as follows:

- 1. **Superintendent** - Implementing all policies and rules pertaining to the supervision and administration of school activity funds in accordance with established policies and regulations of the Board of Education and the School Board.
- 2. **Principal** - Safeguarding, accounting, and management of school activity funds is the responsibility of the principal. These duties may be delegated but the ultimate responsibility remains.

The following are considered minimal responsibilities:

- a. The establishment/maintenance of all bank accounts (ie: checking, savings, money market, CDs, etc.) and the selection of authorized personnel who should have access to each bank account. The principal will be responsible for monitoring and updating account access when there is a change in personnel. The Department of Finance will monitor bank account authorizations on an annual/periodic basis.
- b. The review and approval of expenditure vouchers, requisitions, and other supporting data for authorization and propriety.
- c. The co-signing of checks in payment for approved invoices.
- d. The constant review of school activity fund disbursements to ensure that no general purpose credit/debit cards (ie: Visa, Mastercard, etc.) have been issued in the school's name. However, schools are allowed to open charge accounts with local vendors. Associated contracts must be approved by legal counsel before signed by the principal. Schools should maintain a sign in/out sheet for all charge cards in a centrally secured location (ie: financial secretary). Payments must be made IN FULL each month for all charge cards. Finance/interest charges should not be incurred.
- e. The adequate safeguarding of all financial records maintained at the school.

- f. The review of all proposed activities to ensure that they benefit the student body, school, and, if applicable, the community.
- g. The review and approval of monthly financial statements and completed bank reconciliations.
- h. The selection of competent fund sponsors.
- i. The review and approval of budgets to be prepared by fund sponsors.
- j. The supervision of the financial secretary in the administration of duties.
- k. The investment of idle cash in interest-bearing accounts to maximize interest income. There can be no more than \$250,000 in each bank unless the money is housed in a "Public Funds" account.
- l. The enforcement of the provisions of this manual.
- m. The following of State guidelines concerning the banks or lending institutions in which school activity funds are deposited.

For good auditing procedures, a complete cash cycle must not be controlled by one person. (Note: Receipt, deposit, and reconciliation must not be done by one person.)

- 3. **Assistant Principal** - Assistant principals will perform duties as delegated by the principal. All assistant principals should be familiar with the provisions of this manual whether or not duties have been delegated.
- 4. **Financial Secretary** - Under supervision of the principal, the financial secretary will receive, receipt, account for, and distribute all funds flowing through the School Activity Fund accounts, except as otherwise directed by the principal. For example: The principal may direct that some deposits, such as gate receipts, be made by persons other than the financial secretary. The financial secretary, under the supervision of the principal, will comply with all pertinent provisions of this manual and perform the following duties:
 - a. The receipt and disbursement of cash applicable to individual funds.
 - b. The maintenance of control over cash funds to ensure their daily deposit in the school's commercial bank. Additionally, according to School Board regulation 9-10-005, an exception may be made to daily deposits if total funds collected by the financial secretary are less than \$25. However, all funds must be deposited on Fridays regardless of the amount.
 - c. The periodic review of the financial activity of individual funds.

- d. Act as the custodian of the school's financial record-keeping system, prior years' financial records, and inventories of unused or unissued accounting supplies.
 - e. The assistance of sponsors with the financial records relating to their funds.
 - f. The maintenance of the following records relating to individual funds:
 - (1) The school's bank accounts.
 - (2) The preparation of monthly financial statements summarizing receipts, disbursements, and transfers of individual funds.
 - (3) The review of invoices for the propriety of charges.
 - (4) The review of disbursement authorization relating to these invoices.
 - (5) The Purchase Order Log, which must include the following:
 - PO# in numeric sequence
 - Date
 - Vendor
 - Dollar Value
 - Requestor
 - (6) The periodic review of the online teacher receipt module for any unusual items (i.e.: un-deposited funds).
 - g. Keeping the principal informed of all real or potential problems.
 - h. Any other such duties/responsibilities deemed necessary by the principal in accounting for the school activity funds.
5. **Homeroom Teacher, Department Heads, Club Sponsors, and Other School Personnel**
 - Homeroom teachers, department heads, club sponsors, and other individuals with duties affecting school activity funds will become knowledgeable of, and assure compliance with, the provisions of this manual. Such individuals must work with the financial secretary, performing their functions in a complete, accurate, and timely manner. All fund activities will be supervised and guided by a fund sponsor appointed to that position by the school principal.

Fund sponsor/teacher responsibilities include:

- a. The collection and receipt of departmental fees, materials fees, locker rent, club dues, and all other fees as approved by the School Board or designee.
- b. The prompt follow-up of any of the above fees which become delinquent.
- c. The daily deposit to the financial secretary of all money collected. Two teacher deposit reports should accompany all deposits to the office. Students should not deliver money and teacher deposit reports to the office.
- d. The attachment of the computer receipt obtained from the financial secretary to the corresponding teacher deposit reports. One copy remains with the financial secretary. The other copy is returned to the teacher.

6. **Other Personnel Related to Activity Funds** - The Assistant Superintendent of Finance & Administration, the Accounting Division Director and the Director of Budget will provide supervision and guidance to principals regarding School Activity Fund operations.

F. THE AUDIT COMMITTEE FOR SCHOOL ACTIVITY FUNDS:

School activity fund accounts are audited annually by a licensed certified public accountant. Reports of the annual audits of these accounts are provided to the School Board by the Superintendent. An Audit Committee is established to work with these auditors. Refer to the County of Henrico- Internal Audit Website.

G. GENERAL ACCOUNTING CONTROLS:

1. **Budgetary Controls** - Annual budgets for Activity Funds prepared by fund sponsors are required for review by the principal. Budgets serve as a device for controlling revenues and expenditures by eliminating unnecessary activities and expenses. The review of all proposed activities by the principal helps to ensure that they benefit the student body, school, and, if applicable, the community. Budgets aid fund sponsors in planning and organizing future activities to provide an ongoing successful Activity Fund program for the school year. By reviewing all budgets, the principal can help coordinate planned activities and eliminate the possibility of conflicting fund activities (such as fund raisers) in progress at the same time, as well as help the fund sponsors plan beneficial activities.

It is the duty of all fund sponsors to submit annual budgets to the principal for review. Sponsors may be assisted by other faculty members or students associated with the Activity Fund. **Activity Fund Budget form (EXHIBIT IX-9)** and **Fund Raising Request (EXHIBIT IX-11)** are the forms used to prepare activity fund budgets. At a minimum, the budget or request should contain the following:

- a. Name and type of fund - **see CHART OF ACCOUNTS (EXHIBIT IX-10)**
- b. Purpose of fund and desired fund goals for the year
- c. Proposed fund raising activities, including dates and expected revenues for each
 - (1) Annual or recurring (previously approved)
 - (2) Special (not previously approved)
- d. Proposed expenditures:
 - (1) Listing of expected costs related to fund raisers (direct costs) broken down by each fund raiser
 - (2) Other unavoidable costs (itemized)
 - (3) Desired purchases (itemized)

Before the actual fund raiser occurs, the **Fund Raising Request (EXHIBIT IX-11)** must be submitted by the fund sponsor to the principal for written approval. During the activity, the **Fund Raising Report (EXHIBIT IX-12)** may be used by sponsors to track the amount of goods issued to students, the sales collected, and the amount of returned goods.

Schools that use coin counting machines in processing fund raisers should perform the following:

- a. For funds deposited directly into the bank account of the charitable organization:

1. Obtain print out/support from coin counter. NOTE: The financial secretary should not take the funds to the coin counting machine, unless accompanied by another employee.
 2. Record two Journal Adjustments:
 - "I" for Income (total received).
 - "E" for Expense (total disbursed).
 3. Attach support from coin counting machine to printout of Journal Adjustment report from the accounting system and file with daily receipts. A request for Journal Adjustments form is not required.
- b. For funds deposited directly into the school's bank account:
1. Staff fills out accountability report, indicating the funds counted by a coin machine (ie: Coinstar).
 2. Bookkeeper records as a regular receipt.

PLEASE NOTE: No purchases may be made with cash received from the fund raising collections. All funds must be deposited, intact, to the financial secretary.

At the conclusion of the fund raiser, the **Fund Raising Summary (EXHIBIT IX-13)** should be completed by the sponsor in order to assess instructional as well as profitability benefits of the fund raiser and whether it should be recommended in the future.

By the end of the fiscal year, all profit from fund raising accounts should be transferred to the appropriate accounts for which the funds were raised, excluding outstanding invoices or the accumulation of funds for a special project.

2. **Bank Statement Reconciliation and Procedures (EXHIBITS IX-2)** - It is essential that the school's checking account for school activity funds be reconciled monthly. The checking account balance shown on the bank statement and the balance shown in the checking account on the computerized bookkeeping program at the end of the month must be reconciled promptly upon receipt of the bank statement but no later than the last day of the subsequent month. The monthly bank reconciliations become an integral part of the School Activity Fund financial records and, accordingly, are subject to audits by our external auditing firm. Be certain the preparer signs and dates each reconciliation and that the principal/designee reviews timely and signs and dates as well. The finalized reconciliation should then be forwarded to the Accounting Division Director each month.

The following is a description of the various categories shown on the computer-generated bank reconciliation. (See *ACTIVITY FUND ACCOUNTING MANUAL* for details on the recording of transactions and generation of reports.)

a. **Lines 1 - 4**

- (1) *Ending Balance on Statement* - The figure used in this category is the ending balance shown on the bank statement of the checking account at the end of the month being reconciled.
- (2) *Outstanding Deposits (Bank Deposits)* - Funds in this category have been receipted in the records, the deposit slip has been prepared, and both have been taken to the bank, but arrived at the bank too late to be recorded on the bank statement which is being reconciled.
- (3) *Outstanding Checks (Exhibit IX-3)* - This figure is the sum of all checks drawn on the checking account and recorded in the records, but which have not cleared the bank and have not been entered back into the records. This is a deduction from the bank balance on the reconciliation form. No further

adjustment is necessary. A list of the outstanding checks by check number and amount will be included on a separate page of the Bank Reconciliation form.

(4) *Cash Balance* - Reconciled bank balance at the end of period.

b. **Lines 5-8**

(5) *Cash Balance For Checking* - This figure is taken from the previous month's bank reconciliation that was shown as "*computer cash balance*" on that month's reconciliation.

(6) *Total Deposits* - This category represents receipts recorded by the financial secretary directly into the checking account on the records during the month being reconciled.

(7) *Total Checks & Withdrawals* - This category represents total disbursements for the month including bank charges and adjustments.

(8) *Computer Cash Balance* - Balance per books at end of the period. Line (4) must agree to Line (8) to indicate proper reconciliation.

c. **Summary of Asset Accounts**

This section represents a recap of all general ledger accounts (990-1012). It displays all bank accounts plus any cash on hand that may be recorded but not transferred to the appropriate bank account.

H. PURCHASING REQUIREMENTS FOR SCHOOL ACTIVITY FUNDS:

The purpose of this regulation is to prescribe the procedures for the procurement of *all* goods and services which are purchased directly for the school *and* for goods and services purchased for, or on behalf of, students or their parents or guardians. This regulation includes fund-raising activities, the purchase of class rings, yearbooks, graduation announcements, and other goods or services, even though students or parents may actually make payments directly to the vendor.

Schools should utilize state/county contracts to the extent possible. If such a contract exists for the desired goods/services, the bidding and competitive negotiations can be avoided. State/county contracts can be located on the Henrico County Intranet at <http://virtual.henrico/genserv/>.

In order to implement these procedures, the principal must estimate the value of the purchase and proceeds as follows: (NOTE: Previous years' purchases should be used in estimating values.) Purchasing thresholds are summarized on Exhibit IX-4.

1. **Purchases Exceeding \$15,000**

a. Purchasing Requirements - All purchases of supplies, materials, equipment, services, or arrangement of services estimated to exceed \$15,000 must be accomplished through competitive sealed bidding or competitive negotiations.

b. Specifications - To initiate this process, the principal must prepare adequate specifications for the item to be purchased and submit it to the Finance Division Director. In some cases, specifications will be written to serve all schools (i.e., class pictures or yearbooks). Appropriate vendors should be recommended in order to ensure opportunities for competitive proposals.

- c. Bidding/Negotiations - The Finance Division Director will forward the specifications to the Director of General Services for the County, who will place the purchase on the open market and provide the recommendation as to the lowest, responsible bidder or bidders.
- d. Review of Contract - The contract for these purchases will be reviewed by legal counsel **before** the principal is authorized to execute the contract.
- e. Execution of Contract - Contracts that provide goods or services for multiple schools are executed by the Superintendent.
- f. Purchase Order - Upon execution of the contract, the principal issues the School's Activity Fund Purchase Order, if applicable, committing the funds within the school's own financial records.

2. **Purchases \$15,000 and Below**

Purchases or services \$15,000 and below that require a contract by the vendor cannot be executed until legal counsel has approved the contract.

- a. Purchases Between \$5,001 and Up to \$15,000 - The principal, or designee, must obtain a minimum of three written quotations from different vendors. The school's Purchase Order may be issued only to the lowest, responsive, and responsible vendor. Any exception to the lowest vendor must be documented in writing and placed in the school file.
- b. Purchases Between \$2,001 and Up to \$5,000 - The principal, or designee, must obtain a minimum of three telephone inquiries to be recorded on the **Telephone Quotation** form (**EXHIBIT IX-5**) or obtain three written quotations from different vendors.

The school's Purchase Order may be issued only to the lowest, responsive and responsible vendor. Any exception to the lowest vendor must be documented in writing and placed in the school file.

- c. Purchases Between \$501 and up to \$2,000 – The principal, or designee, must obtain a minimum of one quote.
- d. Purchases of \$100 up to \$500 - Place order on school's **Purchase Requisition and Order Form (EXHIBIT IX-6 & IX-7)**. No Purchase Order required for less than \$100.
- e. For reimbursements to teachers/sponsors requiring purchase orders, write the vendor's name on the purchase order; write the teacher/sponsor's name on the expenditure voucher.

3. **Exceptions** - The following activities are exempted from the above purchasing requirements:

- a. Sole Source Vendor - A supplier who is the only known source of supply. The principal must be sure of this and be able to justify vendor as sole source. Sole source should be documented on the purchase order. A sole source letter is required for purchases over \$2,000.
- b. Postage.
- c. Vending.
- d. Payment made to HCPS, any Henrico School or County of Henrico.

4. **1099 Reporting-** Payments made to nonemployees totaling \$600 or more in a calendar year, must be reported to the IRS, based on the vendor's federal tax classification. Therefore, before any payments for goods and services are made, the business designation of the vendor should be determined.

For any new vendor, review the County's 1099 Finance folder as follows:

- From computer desktop, go to Server Shortcuts, Schools Share, 1099 Listing.
- Search for vendor's name.
- If vendor's name appears, record tax ID number in EPES vendor file for only the following business designations:
 - Individual
 - Sole Proprietor
 - Partnership
 - LLC-Individual
 - LLC-Partnership
- If vendor's name does not appear, request a W-9 form from the vendor to determine the business designation. After required procedures are performed, based on business designation, forward the form to the Department of Finance.

5. **Checks Converted To Electronic Payments-**

When paying certain vendors, checks may be electronically processed and the physical check returned to you. Although these checks are indicated as void by the vendor, THESE ARE NOT VOID CHECKS; they are canceled checks and such be treated in that manner. The entire check should be maintained intact and filed with the appropriate expenditure voucher.

I. SALES AND USE TAX CERTIFICATE OF EXEMPTION:

The Code of Virginia provides an exemption from the retail sales and use tax for tangible personal property purchased for use, consumption, or sale at retail by an elementary or secondary school conducted not for profit, ... for use in fund-raising activities, the net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to purchase certified school equipment.

Supplies purchased for resale to students through school stores are exempt from retail sales tax provided that all proceeds from those sales are distributed directly to the school for use in carrying on the operation of the school.

(School Board Policy 9-21-002)

Sales tax should be held to an absolute minimum. Administration and staff should use vendors where there is a sales tax exemption certificate on file or obtain a certificate from The Locker by going to Forms, General Services, ST-12 Tax Exemption form. **(EXHIBIT IX-14)**

J. TRAVEL ADVANCES

Travel advances are only allowed under exceptional or extenuating situations. Such a circumstance would include teachers/fund sponsors traveling with student groups on school sponsored/approved trips. Cash advances for individuals incurring expenses such as meals, mileage, etc. will be handled on a reimbursement basis. However, items such as registration fees, airline tickets, hotels, etc. can be paid in advance directly to the vendor.

K. PERSONNEL PAYMENTS

Introduction

The procurement of personnel services through school activity funds is subject to state and federal tax withholding requirements as well as the legal mandates of negligence law. Therefore, a uniform system for handling such payments is necessary to insure compliance with applicable tax regulations as well as prudent risk management.

In addition, control over school activity funds should be exercised with fiduciary care, that is, with strict regard for the proper uses of funds to be used for public education. Therefore, service payments must be limited to the uses indicated in these regulations or to uses specifically approved by Human Resources.

Eligibility for Payments

1. No employees may be paid for extra work on contract time. Payments from District/Regional/State funds to employees are allowed if the individuals have worked over and above their regular contractual time.
2. Extra services performed by employees outside of contract time must go through the standard payroll system to insure proper tax accounting.
3. Payroll procedures are not applicable to service contracts with outside firms or agencies.
4. The following work assignments must be approved in writing by the appropriate Director and Human Resources.
 - a. Work assignments which increase the compensation paid by the School Board for an approved extended responsibility, or
 - b. Work assignments which increase the number of persons working in authorized extended responsibilities above the number funded by the School Board, or
 - c. Work assignments which create new types of extended responsibilities not authorized or funded by the School Board.
5. No individual may be hired by the schools in any on-going part-time position or extended responsibility position until that individual has made application and been approved by Human Resources.
6. In selecting individuals for authorized work activities, principals are responsible for adherence to all laws, regulations, and school policies related to nepotism/conflict of interests, equal employment opportunity, and professional personnel practices. See School Board Policies 4-13 and 4-14.
7. Care must be taken that individuals selected are qualified for the assignments. Administrators remain responsible for their duties set forth in School Board policy and applicable laws and regulations.
8. No payment for any activity should be made which would circumvent School Board policy or administrative regulations or job descriptions. Under most circumstances the following payments from school activity accounts are not appropriate.
 - a. Substitute teachers.
 - b. Work on contract time, except for approved extended responsibilities.
 - c. Charitable gifts and/or donations to students or employees except from funds provided by faculty.

- d. Fees paid employees on contract time for obtaining officials.
- e. Extended responsibilities not on the employee's contract.
- f. Payments for administrative tasks by non-administrative personnel (e.g. answering ADT, calling substitutes).
- g. Any duties that are included within the normal and reasonable expectation of the employee's present job.
- h. Moving expenses, advances on salary, or any other employee benefit not authorized in policy for all personnel on an equal basis.

Personnel and Payroll Procedures

1. Payment for all work activity, excluding service contracts and Police, must go through Human Resources/Payroll procedures whether the person is currently an employee or not. The following procedures are required to accomplish the payment of all personnel.

EMPLOYEES

Employees complete and submit Temp 2 forms to Human Resources for approval and set up. Time sheets and the school activity check should be sent directly to the Payroll Department at the regular payroll reporting period in order for employees to receive their pay on their regular payday.

NON-EMPLOYEES

Non-employees will complete the required Personnel Data Sheet and tax forms and submit them to Human Resources. Time sheets and the school activity check should be sent directly to the Payroll Department at the regular payroll reporting period in order for the employees to receive their pay on their regular payday.

POLICE

NO PAYMENTS SHOULD BE MADE DIRECTLY TO ANY POLICE OFFICER FOR SERVICES RENDERED. The County of Henrico submits invoices to the school system for transmittal of payments to police officers. Each school receives their applicable invoice from the Department of Finance. These invoices should be reviewed and approved by the appropriate staff (ie: Activities Director) before payment is made.

ATHLETIC OFFICIALS ASSOCIATION (Service Contracts)

The Associations will bill the school for services provided by officials and schools will pay the amount directly to the association.

2. Please contact Human Resources for maximum permissible hourly rates.
3. Payroll expenditures are to be reimbursed from the School Activity Funds for the gross salary, plus the effective employer's social security cost and VSRS cost if employee contract amendment is necessary. For example, \$200.00 x 7% = \$14.00 or total due is \$214.00. Activity fund check must accompany the time sheet and be made payable to Henrico County Public Schools.

L. GIFT CARDS

Cash and cash equivalents (gift cards, gift certificates, etc.) provided by employers to employees are never excludable from taxable income. Therefore, the purchase of gift cards and gift certificates for issuance to employees is strictly prohibited.

When a business donates a gift card instead of a check, it must be used for instructional materials and supplies. The receipts must be brought back to the financial secretary and

maintained for audit purposes. 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). This letter must be retained for audit purposes.

Purchases of gift cards for student incentives are permissible. Student employees of Henrico County Public Schools may not be issued school purchased gift cards. Vendor donations of gift cards for student incentives are permissible.

All purchased or donated gift cards must be recorded on the Gift Card Accountability Report **(EXHIBIT IX-31)**. This form must also indicate the issuance of these cards. Unissued cards should be safeguarded and available for audit.

All gift card donations are reported on the Gifts, Bequests, Donations Form **(EXHIBIT IX -8)**.

M. REMITTANCE OF FEES

Certain fees are collected by the schools on behalf of the School Board. These fees are General Fund (Budgeted) monies and must be submitted to the Department of Finance. Refer to Section X- General Services, for a list of fees.

N. FORMS USED IN ACCOUNTING FOR SCHOOL ACTIVITY FUNDS:

1. **School Activity Fund Accounting (EPES Activity Accounting)** - The School Activity Accounting system is a computerized bookkeeping program which provides administrators an effective way to maintain control of funds within the school. The program includes cash receipting, disbursement, and fund transfer functions, as well as immediate updating of the ledger and subsidiary accounts. (See the School Activity Fund Accounting Manual for details.) This system provides the following reports which should be printed on a monthly and/or annual basis.
 - a. The **General Ledger Report (EXHIBIT IX-15)** is a summary of all activity in the accounting records during the period. It should include all activity accounts (account numbers 1 - 989) and all general ledger asset accounts (account numbers 990 - 1009). The total ending balance should agree with the Summary of Assets on the Bank Reconciliation.
 - b. The **List of Checks by Check Number (EXHIBIT IX-16)** should include all check numbers which were used or voided during the period. The total should agree to the disbursements on the Ledger Report for the same period, plus journal adjustments.
 - c. The **Sequential List of Receipts (EXHIBIT IX-17)** should include all receipt numbers which were used or voided during the period. The total should agree to the receipts on the Ledger Report for the same period, plus journal adjustments.
 - d. The **Sequential List of Transfers (EXHIBIT IX-18)** should include all transfer numbers made between activity accounts (account numbers 1 - 989) which were used or voided and includes all movements of cash between general ledger accounts (accounts 990-1012) for the period.
 - e. The **Reconciliation Reports (EXHIBITS IX-19 & IX-20)**, enable the preparer to reconcile the transactions recorded in any activity account (subsidiary account) or

general ledger account for the period. This report indicates beginning balance, receipts, disbursements, transfers and ending balance for any given period of time. The fund sponsors should periodically review the reports of the funds under their supervision, comparing them to the Activity Fund Budgets and goals for the year.

2. **Activity Receipt and Teacher Deposit Report (EXHIBIT IX-21 & IX-22)** - The receipt is generated each time money is collected by the fund sponsor or teacher. Refer to the Online Teacher Receipting Manual for details.
3. **Computer Receipt (EXHIBIT IX-23)** - This pre-numbered form is to be used by the financial secretary to receipt all money collected into the financial records. Refer to the OSP/OTR Bookkeeper's Guide for details.
4. **Ticket Sales**- Pre-numbered tickets should be sold whenever there are school sponsored events such as athletic games, dances, plays, etc. An annual inventory of tickets on hand should be established each year, by ticket number and ticket color, if applicable. These tickets should be safeguarded (locked up) until issued for sale. Any unsold tickets should be promptly returned and maintained until used. The principal may assign this responsibility to the activities director or to another administrator/staff as deemed necessary.
 - a. **Report of Ticket Sales (EXHIBIT IX-24)** - The Report of Ticket Sales should be prepared by each ticket seller whenever tickets are sold for the various school functions.
 1. The first and last numbers of each type of ticket issued to each ticket seller should be noted by the box office manager in the columns provided on the respective reports.
 2. At the completion of ticket sales for each event, the ticket seller should list the first and last numbers of each type of ticket sold and unsold (returned to box office manager).
 3. The number sold can be computed by subtracting the first number of the tickets issued from the first number of the tickets returned. The number sold multiplied by the price of each type of ticket equals the total amount. The sum of the total amount column plus the change fund, if any, equals the amount for which the ticket seller is accountable.
 4. Upon completion of the report, it should be certified by the ticket seller and given, with the money, to the box office manager. The box office manager should sign in the space provided on the report to indicate verification and receipt of the funds. The ticket seller should make and retain a copy as evidence of remittance.
 - b. **Consolidated Box Office Report (EXHIBIT IX-25)** - This form is to be used in conjunction with the Report of Ticket Sales. If there is only one report of ticket sales for an event, the consolidated box office report is not required.
 1. When the box office manager has received the Report of Ticket Sales from each of the ticket sellers, the Consolidated Box Office Report must be prepared.
 2. On this consolidated report, indicate the name and date of the event, and list the names of each ticket seller, the total sales, change fund, accountability, remittances of each seller, and any overage/shortage, if applicable.
 3. The report should be totaled and certified by the box office manager and submitted to the financial secretary with the monies and supporting **Report of Ticket Sales** forms attached.

4. The financial secretary should sign the Consolidated Box Office Report to signify verification and receipt of the funds, and issue the box office manager a **Computer Receipt** for the amount of the remittance, along with a copy of the **Consolidated Box Office Report**. The financial secretary should retain the original.
 5. In cases where the Box Office Manager/designee deposits the funds directly into the bank (ie: night deposit), the Consolidated Box Office Report will be given to the financial secretary the next business day. The financial secretary will pick up the validated deposit ticket from the bank and certify that the two documents are in agreement by signing the Consolidated Box Office Report. The financial secretary will then follow normal receipting procedures to record these funds in the accounting records. Any discrepancies should be resolved with the activities director. Unresolved discrepancies should be documented on the Consolidated Box Office report and must be immediately reported to the principal. All documents will be filed with the monthly receipts.
5. **Purchase Requisition and Order - (EXHIBIT IX-6 & EXHIBIT IX-7)** The preferable form should be prepared by the fund sponsor/teacher/administrator whenever a request is made *for purchases over the amounts specified in **Section H. PURCHASING REQUIREMENTS FOR SCHOOL ACTIVITY FUNDS**, or a lower amount as specified by the principal for that activity fund during the budgetary process.*
- a. A full description of the purchase item requested should be shown on the form, as well as the quantity, unit, unit price and amounts, if known, or the closest estimate possible if prices are not known. Estimates are to be noted as such.
 - b. After the approval of the fund sponsor and the principal has been obtained on all copies of the form, the original should be sent to the vendor from whom the purchase is to be made, and the copies should be distributed according to the form.
 - c. After receiving written evidence of the receipt of the goods or services, this form, the invoice from the vendor, and other supporting documents (i.e.: bids) should be attached to the expenditure voucher for payment processing and filing.
6. **Expenditure Voucher (EXHIBIT IX-26)** - This disbursement form should be prepared by the fund sponsor from information found on the invoice, and should be approved for payment by the principal and fund sponsor **before** payment is made. The expenditure voucher is attached to every payment for goods/ services.

- a. When the voucher is paid, the date of payment and check number should be indicated on the voucher, then all supporting documents, including the Purchase Requisition and Order, should be attached. All supporting documents should be stamped *PAID*.
 - b. These forms can be filed in *numerical* order by check number.
7. **Request for Transfer (EXHIBIT IX-27)** - This pre-numbered form is to be used to transfer funds/profits from various accounts (i.e.: vending to general) to the appropriate accounts from which the expenditure will be made. The only disbursements that can be made from vending machine accounts should be for the purchase of products sold in the machines.
- This is the same procedure used for handling any transfer, including profits from yearbooks, pictures, and interest income. The transfers *must be* approved by the principal and filed for auditing purposes.
8. **Request for Journal Adjustments (IX-30)** - This form is to be used to make an adjustment entry that exceeds \$100, excluding bank related transactions such as NSF checks, NSF bank fees, stop payment fees, and interest income. This form must be approved by the principal and filed for auditing purposes.
9. **Gifts, Bequests, Donations (EXHIBIT IX-8)** – This form is completed upon receipt of any donations to the school and submitted to the Department of Finance each month. All gifts and donations shall be reported monthly to the School Board. Any such gift or donation shall become the property of the School Board.

O. UNCLAIMED PROPERTY-OUTSTANDING CHECKS:

1. **Commonwealth of Virginia Unclaimed Property Requirements** - The Department of the Treasury requires us, as a public agency, to turn over any unclaimed property to the Commonwealth on an annual basis. Any outstanding checks over one year for which you cannot locate the payee, no matter what amount, must be voided and the funds paid to the Commonwealth.
- If someone contacts you for payment after funds have been remitted to the State, refer them to the State Department of the Treasury for payment. If one of these outstanding checks clears the bank after you have turned the funds over to the Commonwealth, contact the Department of Finance.
2. **Unclaimed Property Report forms (EXHIBIT IX-28)** - The Commonwealth of Virginia has provided detailed instructions and facsimile forms for reporting unclaimed property and remitting the related funds. This report must be prepared on an annual basis by fiscal year. Each July 1 thru June 30 reporting year is due to the Commonwealth by November 1 of that year to avoid penalties.

Forms will be provided by the Department of Finance upon request.

P. CUSTOMER REWARDS/REDEMPTION/LOYALTY PROGRAMS

To obtain and retain business, various vendors may offer different incentives in the form of rewards programs. These types of programs are permissible if the benefits go directly to the school. However, these programs are prohibited for personal gain to any HCPS employee.

Q. Non-taxable Clothing

- Clothing is exempt as a de minimis fringe benefit if its value is small enough to make accounting for it unreasonable or impractical and if similar fringes are not provided frequently. This exemption applies to t-shirts, hats, etc. If the value will exceed \$25, contact the Department of Finance with justification, prior to the purchase.
- Clothing is exempt if required or essential to be worn as a condition of employment and unsuitable for everyday wear.

R. SCHOOL STORES

Schools may, at their discretion, operate school stores in which supplies related to the school program are sold at cost or at a fair rate of profit. (Refer to School Board Policy 9-21). Schools are allowed to maintain a \$25 change fund, secured safely each day, to be returned at the end of the school year. For proper accountability:

- Inventory the product on hand prior to sales.
- Inventory the product on hand at the end of sales.
- The difference should be the amount of product sold; the dollar value should agree to the sales.
- Record the sales on the accountability report (EXHIBIT IX-1) and remit daily sales to the financial secretary.

S. RECORDS RETENTION:

To properly safeguard school activity records, schools must follow the most current **Records Retention and Disposition Schedule** provided by the archivist of the Virginia State Library (**EXHIBIT IX-29**). The schedule states that the *General Ledger* should be retained for ten years. Because of our accounting system, the Reconciliation Activity Account Reports and the Reconciliation General Ledger Report would be considered the *General Ledger* and, therefore, should be retained for **ten years**.

T. SCHOOL ACTIVITY FUND CHART OF ACCOUNTS:

EXHIBIT IX-10 lists the account numbers and names for the standardized Chart of Accounts for Henrico County Public Schools' activity fund accounting. The list is comprehensive and includes accounts that will not be needed by all schools. In many cases, multiple accounts with the same title are listed. These account titles can be customized by individual schools to accommodate their needs.

PLEASE NOTE: Untitled numbers on the Chart of Accounts should *not* be used without prior approval from the Department of Finance.

All funds are categorized to agree with one of the five classifications described below. Funds are categorized in the following numerical sequence:

| Account Numbers | Type of Account |
|------------------------|-------------------------|
| 001 - 400 | Instructional Accounts |
| 401 - 500 | Service Accounts |
| 501 - 800 | Club Accounts |
| 801 - 989 | Other Accounts |
| 990 -1012 | General Ledger Accounts |

Following are summaries of characteristics comprising each account classification, typical fund accounts grouped by appropriate category, and representative account numbers in all series.

1. **Series "001 - 400" - Instructional Accounts**

Series "001 - 400" accounts contain monies to be applied for the benefit of specific instructional programs. Major revenue producing accounts (i.e., athletics) will not be included in the category unless the revenues are generated by an activity which is a direct part of the instructional program. Expenditure authority rests with the chairman of the department concerned, subject to approval by the principal. Funds available to each Series "001 - 400" account are expended in support of the appropriate instructional program to the extent deemed necessary by the principal.

2. **Series "401 - 500" - Service Accounts**

Series "401 - 500" accounts contain funds devoted to the beneficial use of the entire student body of the school (i.e.: general fund, interest income, Locks). Expenditure authority for Series "401 - 500" accounts rests with the principal or as delegated by the principal. Revenue may come from fines, fees, or sales, as well as allocations or distributions from other accounts.

3. **Series "501 - 800" - Club Accounts**

Series "501 - 800" accounts contain funds dedicated to the beneficial use of a distinct group of students who have formed themselves into an organized entity with student officials who have been elected from 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. Revenue is derived from the students themselves via dues, specific sales or revenue projects which have been approved by the fund's sponsor and principal. Expenditure authority lies with the student members concerned through their elected officials, the fund sponsor, and the principal. Funds not expended will usually be carried forward to the next fiscal year.

4. **"801 - 989" Other Accounts**

This category includes all funds that do not fit the categories previously described.

5. **Series "990 - 1012" - General Ledger Accounts**

This category includes all accounts which house cash or cash equivalencies; i.e., cash on hand, checking, savings, certificates of deposit. **NOTE: Certificates of Deposit should not exceed 13 months, unless approved in writing by the Accounting Division Director.**

The following accounts are most common among all schools:

- 155-164 Field Trips - Only receipts and expenses dealing with field trips belong in this account. This should not be a fund raising account. Receipts should closely reflect the cost of field trips, unless extenuating circumstances exist. Any required deposits for field trips should not exceed 50% of the final cost.
- 129/211 Inst Matls - Receipts are provided by the School Board at an approved dollar amount per student enrolled. Only expenses involving direct instruction can be spent from this account.

- 416-417 General Fund - Funds from various sources. Any legitimate school expense which cannot be associated with another account may be paid from these funds.
- 435-450 Interest Earned - Interest on checking, savings, CDS, etc. These funds may be used in the same manner as General Funds. However, they must be transferred to the appropriate fund from which the expenditure will be made.
- 451 Locks - When the lock is not built into the locker, requiring the use of a separate padlock, the school has the authority to require that a uniform type of lock be used. Such locks may be sold by the school at a reasonable cost, or a fee may be charged for the use of a lock which remains in the possession of the school. (School Board Policy 6-20-003). This should not be a fund raising account.
- 456 Lst-Dmngd Txbks - Receipts from students for lost and damaged textbooks. Funds are remitted to Central Office. Schools may retain a balance for the purpose of making refunds for found books. (\$200 for secondary schools; \$75 for elementary schools.) Lost/damaged library book funds **should not** be deposited into this account but in the Library Fund.
- 461 Parking Fees - Receipts from students for parking decals. Eighty percent of the funds collected are remitted to Central Office. Twenty percent is maintained by the school for parking supplies or general expenses. General use but must be transferred out of this account to spend.
- 857-876 Fund Raising Accounts - Receipts for fund raisers are deposited into these accounts. Bills (invoices) associated with the fund raiser are paid from these accounts. Profits are transferred to the applicable account for which the funds were raised. Accounts should be zero at year end, unless outstanding bills are due after year end.
- 893 NSF-Returned Checks - A holding account used to account for checks returned by the bank due to insufficient funds in an individual's account. The account can maintain a negative balance until year-end. At that time, the balance must be zero, unless there is a positive balance to cover an NSF bank charge.
- 905 Picture Fund - Commissions on school pictures. These funds may be used in the same manner as General Funds. However, they must be transferred to the appropriate fund from which the expenditure will be made.
- 936 School Damages - Collected when students damage property (i.e.: break windows). This money should be remitted to Central Office upon receipt but no later than year end.
- 972 - 984 Vending Fund - Receipts and expenses from vending machines. Profits may be used in the same manner as General Funds. However, they must be transferred to the appropriate fund from which the expenditure will be made.

U. Outside Affiliates

All persons or groups which raise funds to support or sponsor school activities and use the name of a Henrico County Public School must provide for the protection and proper use of their funds in order to be recognized as an affiliate by the Henrico County Public Schools.
(School Board Policy 9-07-006)

This policy covers PTA/PTO and Booster Organizations. These are independent groups, formed to support and improve our school communities. However, the use of the school name compels

HCPS to determine that outside affiliates are demonstrating adequate fiscal responsibility in carrying out their mission.

1. PTAs are affiliates of state and/or national organizations and have established bookkeeping and auditing procedures, which require an annual audit of their funds. A copy of this required audit report should be submitted to the Accounting Division Director by September 30 of each year.
2. PTO/Booster Clubs are separate legal entities that operate independently from the Henrico County Public Schools and are not school-sponsored programs and departments.

Organizations not affiliated with state and/or national organizations should adhere to the following:

- a. By-laws should contain the following statement: "Funds collected or raised will be used in accordance with the purpose for which the organization was formed. No personal fees outside of the organization's activities will be paid from these funds."
- b. Must provide annual proof of bonding of its financial officers.
- c. Must provide a copy of and their annual audit report performed by a licensed certified public accountant or by following the audit guidelines pre-approved by the Superintendent of Schools.
- d. Proof of bonding and annual audit report should be submitted to the Accounting Division Director by September 30 of each year.
- e. Non-compliance may lead the revocation of the use of the school's name.

Preapproved HCPS Auditing Guidelines can be obtained from the Department of Finance upon request.

ACCOUNTABILITY REPORT

 School Name

ACTIVITY ACCOUNT NAME /# _____

CASH/CHECKS COUNTED

| Currency | Amount |
|---------------------------|-----------|
| Pennies | \$ |
| Nickels | \$ |
| Dimes | \$ |
| Quarters | \$ |
| Half-Dollars | \$ |
| Dollar Coins | \$ |
| \$1 Bills | \$ |
| \$2 Bills | \$ |
| \$5 Bills | \$ |
| \$10 Bills | \$ |
| \$20 Bills | \$ |
| \$50 Bills | \$ |
| \$100 Bills | \$ |
| Sub-Total Currency | \$ |
| Checks | \$ |
| Total Collected | \$ |

Submitted By: _____
Signature

Verified By: _____
Signature

Date

Date

DISTRIBUTION: *White – Financial Secretary*

Canary - Originator

The proponent for this form is: **DEPARTMENT OF FINANCE, Tel. 652-3630 Stock No. 1301-050**

Bank Reconciliation Report

Checking Account

992

Date From 7/1/2014
Date to 7/31/2014

| | |
|--|-----------------|
| Ending Balance on Statement Dated 7/31/2014 -> | \$35,371.32 |
| Outstanding Deposits (Bank Deposits) -> + | \$0.00 |
| Less Outstanding Checks: | \$105.85 |
| Cash Balance as of 7/31/2014: | \$35,265.47 *** |

| | |
|--|-----------------|
| Cash Balance for Checking as of 7/1/2014 | \$16,478.16 |
| Add: Total Deposits (Bank Deposits): | \$33,240.80 |
| Less: Total Checks and Withdrawals: | (\$14,453.49) |
| Computer Cash Balance as of 7/31/2014 : | \$35,265.47 *** |

Summary of Asset Accounts

| <u>Gl Acct</u> | <u>Account Name</u> | <u>Begin Bal</u> | <u>Recpt/JV</u> | <u>Disb/JV</u> | <u>Transfer</u> | <u>End Bal.</u> |
|--------------------|---------------------|--------------------|--------------------|----------------------|-----------------|--------------------|
| 991 | Cash On Hand | \$0.00 | \$33,240.80 | \$0.00 | (\$33,240.80) | \$0.00 |
| 992 | Checking | \$16,478.16 | \$0.00 | (\$14,453.49) | \$33,240.80 | \$35,265.47 *** |
| Grand Total | | \$16,478.16 | \$33,240.80 | (\$14,453.49) | \$0.00 | \$35,265.47 |

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: __/__/__
Principal: _____ Date: __/__/__

***** Entries Must Match**

GREENWOOD ELEMENTARY SCHOOL

List of Outstanding Checks

Thru - 07/31/2014

| Check | Check Date | Amount | Payee | GL Acct. | GL Acct. Name |
|---------------------------------|------------|-----------------|------------------|----------|---------------|
| 1441 | 06/11/2014 | \$15.00 | MISC VENDOR | 992 | Checking |
| 1454 | 07/10/2014 | \$11.14 | GITTINGS, SANDRA | 992 | Checking |
| 1455 | 07/17/2014 | \$79.71 | SMITH, DEBRA S. | 992 | Checking |
| Total Outstanding Checks | | \$105.85 | | | |

EXHIBIT IX-3

PURCHASING THRESHOLDS

School Activity Funds:

| Amount | Form | Requirements |
|---|-------------------------|--|
| \$100 - \$500 | School PO | |
| \$501 - \$2,000 | School PO | minimum 1 quote |
| \$2,001 - \$5,000 | School PO | minimum 3 telephone quotes on appropriate form or 3 written quotes |
| \$5,001 - \$15,000 | School PO | minimum 3 written fax quotes |
| \$15,001 and Over | Notify General Services | Notify General Services |
| <p>Exceptions: postage, vending, warehouse orders, cell phones, field trips (w/approved form), payments to central office, student refund of fees; commercial bus transportation (used contracted company), sole source, education (workshops, seminars, coursework, etc.) Finance Manual Section IX. H.</p> | | |
| <p>Fundraisers: Option 1 for fundraisers offering similar products, obtain and submit appropriate telephone or written quotations; Option 2 Meet with various companies at the beginning of the school year and make selection. Maintain list of companies attending the meeting and document why company chosen. Finance Manual Section IX. I. 2.</p> | | |

EXHIBIT A



HENRICO COUNTY PUBLIC SCHOOLS
Gifts, Bequests, Donations

Location Name: _____ Date: _____

P9-27: All gifts and donations shall be reported monthly to the School Board.
See R9-27 instructions for 1) Single donation of \$5,000 or more or 2) capital improvement projects.

| Donor (Name of person or organization making donation) | Gift Description (Description of money (cash, check) or item of property received) | Value (\$ amount or value as determined by Donor) | School Use/Department (Where and for what purpose gift will be used. Use attachment if necessary) |
|---|---|--|--|
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Principal's Name (*please type*): _____

Principal's Signature: _____

For Central Office Use Only:

Authorized Signature: _____

Distribution: Original – Finance Office
 Copy – Principal's File



ACTIVITY FUND BUDGET

School Name _____

Club/Activity _____

Purpose of Fund and Fund Goals this Year:

Fund Number _____

Sponsor _____

School Year _____

Proposed Revenues:

| | <u>Gross Revenues</u> | <u>Direct Expenses</u> | <u>Net Revenues</u> |
|----------------|-----------------------|------------------------|---------------------|
| 1. _____ | \$ _____ | \$ _____ | \$ _____ |
| 2. _____ | \$ _____ | \$ _____ | \$ _____ |
| 3. _____ | \$ _____ | \$ _____ | \$ _____ |
| 4. _____ | \$ _____ | \$ _____ | \$ _____ |
| 5. _____ | \$ _____ | \$ _____ | \$ _____ |
| 6. _____ | \$ _____ | \$ _____ | \$ _____ |
| Totals: | \$ _____ | \$ _____ | \$ _____ (a) |

Proposed Expenditures (Do not include direct expenses listed above):

| | <u>Amount</u> |
|----------------|---------------------|
| 1. _____ | \$ _____ |
| 2. _____ | \$ _____ |
| 3. _____ | \$ _____ |
| 4. _____ | \$ _____ |
| 5. _____ | \$ _____ |
| Totals: | \$ _____ (b) |

| | |
|--|--------------|
| Balance in fund at the beginning of the school year | \$ _____ |
| Proposed net revenues | \$ _____ (a) |
| Proposed expenditures | \$ _____ (b) |
| Proposed balance in fund at the end of the school year | \$ _____ |

DISTRIBUTION: White – Financial Secretary
 Canary – Principal
 Pink – Fund Sponsor

The proponent for this form is: Division of Finance, Tel. 652-3630
 Stock No. 1301-091 July 2009

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|----------------|-----------------------|----------------|------------------|
| 001 | Activity Fees | 051 | Bldg Trades |
| 002 | | 052 | |
| 003 | | 053 | |
| 004 | | 054 | |
| 005 | | 055 | |
| 006 | ACR&P | 056 | Business |
| 007 | After Care | 057 | Business |
| 008 | | 058 | Business |
| 009 | Art | 059 | Business |
| 010 | Art | 060 | Business |
| 011 | Art | 061 | |
| 012 | Art | 062 | |
| 013 | Art | 063 | |
| 014 | Art | 064 | |
| 015 | Art | 065 | |
| 016 | Art | 066 | Carpentry |
| 017 | Art | 067 | Carpentry |
| 018 | Art | 068 | |
| 019 | Art | 069 | |
| 020 | Art | 070 | Child Care |
| 021 | Art | 071 | Chorus |
| 022 | | 072 | Chorus |
| 023 | | 073 | Chorus |
| 024 | | 074 | Chorus |
| 025 | | 075 | Chorus |
| 026 | Auto Body Rep | 076 | Chorus |
| 027 | Auto Body Rep | 077 | |
| 028 | | 078 | |
| 029 | | 079 | |
| 030 | | 080 | |
| 031 | Automotive Technology | 081 | CLASSIC |
| 032 | Automotive Technology | 082 | |
| 033 | | 083 | |
| 034 | Aviation | 084 | |
| 035 | Aviation | 085 | |
| 036 | Band | 086 | Computer |
| 037 | Band | 087 | Computer |
| 038 | Band | 088 | Computer |
| 039 | Band | 089 | Computer Support |
| 040 | Band | 090 | |
| 041 | Band | 091 | |
| 042 | Band | 092 | |
| 043 | Band | 093 | |
| 044 | Band | 094 | |
| 045 | Band | 095 | Cosmtlgy |
| 046 | | 096 | Cosmtlgy |
| 047 | | 097 | Cosmtlgy |
| 048 | | 098 | Cosmtlgy |
| 049 | | 099 | |
| 050 | | 100 | |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 101 | Cultrl Arts | 151 | Exploratory |
| 102 | Cultrl Arts | 152 | |
| 103 | Cultrl Arts | 153 | Ext Day Program |
| 104 | Cultrl Arts | 154 | Ext Yr Program |
| 105 | Cultrl Arts | 155 | Fld Trips |
| 106 | | 156 | Fld Trips |
| 107 | | 157 | Fld Trips |
| 108 | Comm Based-Inst. | 158 | Fld Trips |
| 109 | | 159 | Fld Trips |
| 110 | | 160 | Fld Trips |
| 111 | Data Processing | 161 | Fld Trips |
| 112 | | 162 | Fld Trips |
| 113 | | 163 | Fld Trips |
| 114 | | 164 | Fld Trips |
| 115 | | 165 | |
| 116 | Drafting/CADD | 166 | Food-Culinary Arts |
| 117 | | 167 | Food-Culinary Arts |
| 118 | | 168 | Food-Culinary Arts |
| 119 | | 169 | |
| 120 | Dual Enrollment Courses | 170 | |
| 121 | Driver Ed | 171 | |
| 122 | Driver Ed | 172 | |
| 123 | Driver Ed | 173 | |
| 124 | Driver Ed | 174 | |
| 125 | Driver Ed | 175 | |
| 126 | Educational Supplies | 176 | F Lang- |
| 127 | Educational Supplies | 177 | F Lang- |
| 128 | Economics | 178 | F Lang- |
| 129 | Educational Supplies | 179 | F Lang- |
| 130 | Electric Vehicle | 180 | F Lang- |
| 131 | Electricity | 181 | F Lang- |
| 132 | | 182 | F Lang- |
| 133 | | 183 | F Lang- |
| 134 | Electronics | 184 | F Lang- |
| 135 | Electronics | 185 | F Lang- |
| 136 | Electronics | 186 | F Lang- |
| 137 | | 187 | F Lang- |
| 138 | Emerg Med Tech | 188 | F Lang- |
| 139 | | 189 | F Lang- |
| 140 | | 190 | F Lang- |
| 141 | English | 191 | |
| 142 | English | 192 | |
| 143 | English | 193 | Grants |
| 144 | English | 194 | Grants |
| 145 | English | 195 | Grants |
| 146 | | 196 | Grants |
| 147 | | 197 | Grants |
| 148 | | 198 | Grants |
| 149 | Exploratory | 199 | Grants |
| 150 | Exploratory | 200 | |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|-----------------------------------|---------------------------|--------------------------|
| 201 | Family & Consum Science | 251 | |
| 202 | Family & Consum Science | 252 | Mentor Program |
| 203 | Family & Consum Science | 253 | Mentor Program |
| 204 | Family & Consum Science | 254 | Mentor Program |
| 205 | Family & Consum Science | 255 | |
| 206 | Family & Consum Science | 256 | Metal Shop |
| 207 | | 257 | |
| 208 | Horticulture | 258 | Night School |
| 209 | Hotel/Motel Mgt. | 259 | Night School |
| 210 | Instructional Incentives | 260 | |
| 211 | Inst Mats | 261 | Nursing Aide |
| 212 | Inst Mats | 262 | Nursing Aide |
| 213 | Intervention | 263 | OSHA |
| 214 | Int'l Baccalaur | 264 | |
| 215 | Law-Criminal Justice | 265 | |
| 216 | Leaders As Learners | 266 | Phys Ed |
| 217 | | 267 | Phys Ed |
| 218 | | 268 | Phys Ed |
| 219 | | 269 | Phys Ed |
| 220 | | 270 | Phys Ed |
| 221 | Library | 271 | Phys Ed |
| 222 | Library | 272 | Phys Ed |
| 223 | Library | 273 | PBIS Program |
| 224 | Library | 274 | |
| 225 | Library | 275 | Prac Nurs |
| 226 | | 276 | Prac Nurs |
| 227 | L.I.F.E.(Locked in for Education) | 277 | Prac Nurs-Tuit |
| 228 | | 278 | |
| 229 | Literacy | 279 | Pre-School |
| 230 | | 280 | PRIDE |
| 231 | Machine Technology | 281 | Printing-Graphic Comm |
| 232 | | 282 | Printing-Graphic Comm |
| 233 | | 283 | |
| 234 | | 284 | |
| 235 | | 285 | |
| 236 | Maint-Rep | 286 | Psychology |
| 237 | | 287 | Psychology |
| 238 | Marketing | 288 | |
| 239 | | 289 | |
| 240 | | 290 | |
| 241 | Masonry | 291 | Radio Station |
| 242 | | 292 | |
| 243 | | 293 | |
| 244 | | 294 | |
| 245 | | 295 | |
| 246 | Math | 296 | Reading |
| 247 | Math | 297 | Reading |
| 248 | Math | 298 | Resource Instruction |
| 249 | Math | 299 | SAT Prep |
| 250 | Math | 300 | School Improvement |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|----------------|------------------------|----------------|-----------------------|
| 301 | Science | 351 | Summer Schl-Jumpstart |
| 302 | Science | 352 | |
| 303 | Science | 353 | |
| 304 | Science | 354 | |
| 305 | | 355 | |
| 306 | | 356 | |
| 307 | | 357 | |
| 308 | | 358 | |
| 309 | | 359 | |
| 310 | | 360 | TAG |
| 311 | Shelter Wrkshp | 361 | TAG |
| 312 | | 362 | |
| 313 | | 363 | |
| 314 | Social Skills - SESS | 364 | |
| 315 | | 365 | Tech Ed |
| 316 | Soc Studies | 366 | Tech Ed |
| 317 | Soc Studies | 367 | Tech Ed |
| 318 | Soc Studies | 368 | Tech Ed |
| 319 | Soc Studies | 369 | Tech Ed |
| 320 | | 370 | Tech Ed |
| 321 | | 371 | |
| 322 | SOL | 372 | |
| 323 | SOL | 373 | Theatre |
| 324 | | 374 | Theatre |
| 325 | Exceptional Ed | 375 | |
| 326 | Exceptional Ed | 376 | Woodworking |
| 327 | Exceptional Ed | 377 | |
| 328 | Exceptional Ed | 378 | |
| 329 | Exceptional Ed | 379 | |
| 330 | Exceptional Ed | 380 | |
| 331 | Exceptional Ed | 381 | Workstudy |
| 332 | Specialty Ctr | 382 | |
| 333 | Specialty Ctr | 383 | |
| 334 | Specialty Ctr | 384 | |
| 335 | Sports Medicine | 385 | |
| 336 | Strings | 386 | |
| 337 | Strings | 387 | |
| 338 | Strings | 388 | |
| 339 | Specialty Ctr | 389 | |
| 340 | STEAM | 390 | |
| 341 | STEM | 391 | |
| 342 | | 392 | |
| 343 | | 393 | |
| 344 | Success | 394 | |
| 345 | | 395 | |
| 346 | Summr Schl-Tuit | 396 | |
| 347 | Summr Schl-Gen | 397 | |
| 348 | Summr Schl | 398 | |
| 349 | Summr Schl - Edgenuity | 399 | |
| 350 | Summr Schl | 400 | |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|----------------|-----------------------|----------------|------------------|
| 001 | Activity Fees | 051 | Bldg Trades |
| 002 | | 052 | |
| 003 | | 053 | |
| 004 | | 054 | |
| 005 | | 055 | |
| 006 | ACR&P | 056 | Business |
| 007 | After Care | 057 | Business |
| 008 | | 058 | Business |
| 009 | Art | 059 | Business |
| 010 | Art | 060 | Business |
| 011 | Art | 061 | |
| 012 | Art | 062 | |
| 013 | Art | 063 | |
| 014 | Art | 064 | |
| 015 | Art | 065 | |
| 016 | Art | 066 | Carpentry |
| 017 | Art | 067 | Carpentry |
| 018 | Art | 068 | |
| 019 | Art | 069 | |
| 020 | Art | 070 | Child Care |
| 021 | Art | 071 | Chorus |
| 022 | | 072 | Chorus |
| 023 | | 073 | Chorus |
| 024 | | 074 | Chorus |
| 025 | | 075 | Chorus |
| 026 | Auto Body Rep | 076 | Chorus |
| 027 | Auto Body Rep | 077 | |
| 028 | | 078 | |
| 029 | | 079 | |
| 030 | | 080 | |
| 031 | Automotive Technology | 081 | CLASSIC |
| 032 | Automotive Technology | 082 | |
| 033 | | 083 | |
| 034 | Aviation | 084 | |
| 035 | Aviation | 085 | |
| 036 | Band | 086 | Computer |
| 037 | Band | 087 | Computer |
| 038 | Band | 088 | Computer |
| 039 | Band | 089 | Computer Support |
| 040 | Band | 090 | |
| 041 | Band | 091 | |
| 042 | Band | 092 | |
| 043 | Band | 093 | |
| 044 | Band | 094 | |
| 045 | Band | 095 | Cosmtlgy |
| 046 | | 096 | Cosmtlgy |
| 047 | | 097 | Cosmtlgy |
| 048 | | 098 | Cosmtlgy |
| 049 | | 099 | |
| 050 | | 100 | |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 101 | Cultrl Arts | 151 | Exploratory |
| 102 | Cultrl Arts | 152 | |
| 103 | Cultrl Arts | 153 | Ext Day Program |
| 104 | Cultrl Arts | 154 | Ext Yr Program |
| 105 | Cultrl Arts | 155 | Fld Trips |
| 106 | | 156 | Fld Trips |
| 107 | | 157 | Fld Trips |
| 108 | Comm Based-Inst. | 158 | Fld Trips |
| 109 | | 159 | Fld Trips |
| 110 | | 160 | Fld Trips |
| 111 | Data Processing | 161 | Fld Trips |
| 112 | | 162 | Fld Trips |
| 113 | | 163 | Fld Trips |
| 114 | | 164 | Fld Trips |
| 115 | | 165 | |
| 116 | Drafting/CADD | 166 | Food-Culinary Arts |
| 117 | | 167 | Food-Culinary Arts |
| 118 | | 168 | Food-Culinary Arts |
| 119 | | 169 | |
| 120 | Dual Enrollment Courses | 170 | |
| 121 | Driver Ed | 171 | |
| 122 | Driver Ed | 172 | |
| 123 | Driver Ed | 173 | |
| 124 | Driver Ed | 174 | |
| 125 | Driver Ed | 175 | |
| 126 | Educational Supplies | 176 | F Lang- |
| 127 | Educational Supplies | 177 | F Lang- |
| 128 | Economics | 178 | F Lang- |
| 129 | Educational Supplies | 179 | F Lang- |
| 130 | Electric Vehicle | 180 | F Lang- |
| 131 | Electricity | 181 | F Lang- |
| 132 | | 182 | F Lang- |
| 133 | | 183 | F Lang- |
| 134 | Electronics | 184 | F Lang- |
| 135 | Electronics | 185 | F Lang- |
| 136 | Electronics | 186 | F Lang- |
| 137 | | 187 | F Lang- |
| 138 | Emerg Med Tech | 188 | F Lang- |
| 139 | | 189 | F Lang- |
| 140 | | 190 | F Lang- |
| 141 | English | 191 | |
| 142 | English | 192 | |
| 143 | English | 193 | Grants |
| 144 | English | 194 | Grants |
| 145 | English | 195 | Grants |
| 146 | | 196 | Grants |
| 147 | | 197 | Grants |
| 148 | | 198 | Grants |
| 149 | Exploratory | 199 | Grants |
| 150 | Exploratory | 200 | |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|-----------------------------------|---------------------------|--------------------------|
| 201 | Family & Consum Science | 251 | |
| 202 | Family & Consum Science | 252 | Mentor Program |
| 203 | Family & Consum Science | 253 | Mentor Program |
| 204 | Family & Consum Science | 254 | Mentor Program |
| 205 | Family & Consum Science | 255 | |
| 206 | Family & Consum Science | 256 | Metal Shop |
| 207 | | 257 | |
| 208 | Horticulture | 258 | Night School |
| 209 | Hotel/Motel Mgt. | 259 | Night School |
| 210 | Instructional Incentives | 260 | |
| 211 | Inst Mats | 261 | Nursing Aide |
| 212 | Inst Mats | 262 | Nursing Aide |
| 213 | Intervention | 263 | OSHA |
| 214 | Int'l Baccalaur | 264 | |
| 215 | Law-Criminal Justice | 265 | |
| 216 | Leaders As Learners | 266 | Phys Ed |
| 217 | | 267 | Phys Ed |
| 218 | | 268 | Phys Ed |
| 219 | | 269 | Phys Ed |
| 220 | | 270 | Phys Ed |
| 221 | Library | 271 | Phys Ed |
| 222 | Library | 272 | Phys Ed |
| 223 | Library | 273 | PBIS Program |
| 224 | Library | 274 | |
| 225 | Library | 275 | Prac Nurs |
| 226 | | 276 | Prac Nurs |
| 227 | L.I.F.E.(Locked in for Education) | 277 | Prac Nurs-Tuit |
| 228 | | 278 | |
| 229 | Literacy | 279 | Pre-School |
| 230 | | 280 | PRIDE |
| 231 | Machine Technology | 281 | Printing-Graphic Comm |
| 232 | | 282 | Printing-Graphic Comm |
| 233 | | 283 | |
| 234 | | 284 | |
| 235 | | 285 | |
| 236 | Maint-Rep | 286 | Psychology |
| 237 | | 287 | Psychology |
| 238 | Marketing | 288 | |
| 239 | | 289 | |
| 240 | | 290 | |
| 241 | Masonry | 291 | Radio Station |
| 242 | | 292 | |
| 243 | | 293 | |
| 244 | | 294 | |
| 245 | | 295 | |
| 246 | Math | 296 | Reading |
| 247 | Math | 297 | Reading |
| 248 | Math | 298 | Resource Instruction |
| 249 | Math | 299 | SAT Prep |
| 250 | Math | 300 | School Improvement |

"001-400" - INSTRUCTIONAL ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 301 | Science | 351 | Summer Schl-Jumpstart |
| 302 | Science | 352 | |
| 303 | Science | 353 | |
| 304 | Science | 354 | |
| 305 | | 355 | |
| 306 | | 356 | |
| 307 | | 357 | |
| 308 | | 358 | |
| 309 | | 359 | |
| 310 | | 360 | TAG |
| 311 | Shelter Wrkshp | 361 | TAG |
| 312 | | 362 | |
| 313 | | 363 | |
| 314 | Social Skills - SESS | 364 | |
| 315 | | 365 | Tech Ed |
| 316 | Soc Studies | 366 | Tech Ed |
| 317 | Soc Studies | 367 | Tech Ed |
| 318 | Soc Studies | 368 | Tech Ed |
| 319 | Soc Studies | 369 | Tech Ed |
| 320 | | 370 | Tech Ed |
| 321 | | 371 | |
| 322 | SOL | 372 | |
| 323 | SOL | 373 | Theatre |
| 324 | | 374 | Theatre |
| 325 | Exceptional Ed | 375 | |
| 326 | Exceptional Ed | 376 | Woodworking |
| 327 | Exceptional Ed | 377 | |
| 328 | Exceptional Ed | 378 | |
| 329 | Exceptional Ed | 379 | |
| 330 | Exceptional Ed | 380 | |
| 331 | Exceptional Ed | 381 | Workstudy |
| 332 | Specialty Ctr | 382 | |
| 333 | Specialty Ctr | 383 | |
| 334 | Specialty Ctr | 384 | |
| 335 | Sports Medicine | 385 | |
| 336 | Strings | 386 | |
| 337 | Strings | 387 | |
| 338 | Strings | 388 | |
| 339 | Specialty Ctr | 389 | |
| 340 | STEAM | 390 | |
| 341 | STEM | 391 | |
| 342 | | 392 | |
| 343 | | 393 | |
| 344 | Success | 394 | |
| 345 | | 395 | |
| 346 | Summr Schl-Tuit | 396 | |
| 347 | Summr Schl-Gen | 397 | |
| 348 | Summr Schl | 398 | |
| 349 | Summr Schl - Edgenuity | 399 | |
| 350 | Summr Schl | 400 | |

"401-500" - SERVICE ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|-------------------------------|---------------------------|--------------------------|
| 401 | Clinic | 451 | Locks |
| 402 | | 452 | |
| 403 | Bank Transfers | 453 | |
| 404 | | 454 | |
| 405 | Cell Tower Allocation | 455 | |
| 406 | Copy Machines | 456 | Lst-Dmgd Txtbks |
| 407 | | 457 | Office Supplies |
| 408 | | 458 | Office Supplies |
| 409 | Crime Stoppers | 459 | Other Oper Supplies |
| 410 | | 460 | Other Oper Supplies |
| 411 | GED Fees | 461 | Parking Fees |
| 412 | | 462 | |
| 413 | | 463 | |
| 414 | | 464 | |
| 415 | | 465 | |
| 416 | General Fund | 466 | Pay Phone Comm |
| 417 | General Fund | 467 | |
| 418 | | 468 | |
| 419 | | 469 | |
| 420 | | 470 | |
| 421 | Graduation | 471 | Plant Maint |
| 422 | Graduation | 472 | |
| 423 | | 473 | Prof Ed Services |
| 424 | Guidance | 474 | Prof Ed Services |
| 425 | Guidance | 475 | Postage |
| 426 | Guidance | 476 | Postage |
| 427 | Guidance | 477 | Postage |
| 428 | Guidance | 478 | Recycling |
| 429 | Laptop Assistance (RBS only) | 479 | Regional |
| 430 | Laptop Fee | 480 | |
| 431 | ID Cards | 481 | Spec Olympics |
| 432 | Laptop Repair & lost chargers | 482 | |
| 433 | | 483 | |
| 434 | | 484 | |
| 435 | Int Inc- | 485 | |
| 436 | Int Inc- | 486 | Suppl-Schl Stor |
| 437 | Int Inc- | 487 | Suppl-Schl Stor |
| 438 | Int Inc- | 488 | |
| 439 | Int Inc- | 489 | |
| 440 | Int Inc- | 490 | |
| 441 | Int Inc- | 491 | Testing |
| 442 | Int Inc- | 492 | Testing |
| 443 | Int Inc- | 493 | |
| 444 | Int Inc- | 494 | |
| 445 | Int Inc- | 495 | Textbk-Deposit |
| 446 | Int Inc- | 496 | Tuition |
| 447 | Int Inc- | 497 | |
| 448 | Int Inc- | 498 | Tutorial Program |
| 449 | Int Inc- | 499 | |
| 450 | Int Inc- | 500 | |

"501-800" - CLUB ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|-----------------------|-----------------------------|-----------------------|---------------------------------|
| 501 | Art Club | 551 | Class of |
| 502 | Ambassadors | 552 | |
| 503 | AIM | 553 | Cooking Club |
| 504 | AIM-United Sisters | 554 | COE |
| 505 | Battle-Brains | 555 | Craft Club |
| 506 | African Student Association | 556 | Creative Writing Club |
| 507 | | 557 | Cultural Diversity Club |
| 508 | Badminton Club | 558 | Computer Club |
| 509 | BETA Club | 559 | Dance Team Club |
| 510 | | 560 | Dance Team Club |
| 511 | | 561 | |
| 512 | | 562 | Debate |
| 513 | Black Heritage | 563 | |
| 514 | | 564 | Destination Imagination |
| 515 | Board Games Club | 565 | Destination Imagination |
| 516 | Book Club | 566 | DECA |
| 517 | Boosters- | 567 | DECA |
| 518 | Boosters- | 568 | DECA |
| 519 | Boosters- | 569 | DECA |
| 520 | Boosters- | 570 | DIPS (Digital Image Processing) |
| 521 | Boosters- | 571 | |
| 522 | Boosters- | 572 | Drama |
| 523 | Bowling Club | 573 | Environmental Club |
| 524 | Boys to Men | 574 | |
| 525 | Builder's Club | 575 | |
| 526 | | 576 | Drill Team |
| 527 | Cheerldrs | 577 | |
| 528 | Cheerldrs | 578 | Drug Awareness |
| 529 | Cheerldrs | 579 | |
| 530 | Cheerldrs | 580 | Ecology Club |
| 531 | | 581 | |
| 532 | | 582 | Economics Club |
| 533 | | 583 | |
| 534 | | 584 | EFE |
| 535 | Chess-Backgamn | 585 | EFE-Career Pathways |
| 536 | | 586 | ESports |
| 537 | | 587 | |
| 538 | | 588 | FBLA |
| 539 | Choral Club | 589 | |
| 540 | Circle of Friends | 590 | |
| 541 | | 591 | |
| 542 | Class of | 592 | FCA |
| 543 | Class of | 593 | |
| 544 | Class of | 594 | FEA (Future Educ Assoc) |
| 545 | Class of | 595 | |
| 546 | Class of | 596 | FFA |
| 547 | Class of | 597 | |
| 548 | Class of | 598 | Future Health Professionals |
| 549 | Class of | 599 | FCCLA |
| 550 | Class of | 600 | FCCLA |

"501-800" - CLUB ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 601 | FCCLA | 651 | |
| 602 | | 652 | |
| 603 | Film Club | 653 | |
| 604 | Flags | 654 | Interact Club |
| 605 | | 655 | |
| 606 | FLC-Chinese | 656 | |
| 607 | | 657 | |
| 608 | FLC-French | 658 | Int'l Students |
| 609 | | 659 | |
| 610 | | 660 | |
| 611 | | 661 | |
| 612 | FLC-German | 662 | Junior Civitan |
| 613 | | 663 | |
| 614 | FLC-Japanese | 664 | JROTC |
| 615 | | 665 | JROTC |
| 616 | FLC-Latin | 666 | JROTC |
| 617 | | 667 | JROTC |
| 618 | FLC-Russian | 668 | JROTC |
| 619 | | 669 | Jr. Statesmen of America |
| 620 | FLC-Spanish | 670 | |
| 621 | FLC-Spanish | 671 | Key Club |
| 622 | | 672 | Key Club |
| 623 | FLC -World | 673 | Key Club |
| 624 | Forensics | 674 | Key Club |
| 625 | | 675 | Ladies & Gentlemen |
| 626 | | 676 | Ladies & Gentlemen |
| 627 | | 677 | LAPS |
| 628 | Fine Arts Club | 678 | Legal Club |
| 629 | | 679 | Learning Garden Club |
| 630 | FTA | 680 | Library Book Club |
| 631 | Geography Club | 681 | Leadership Club |
| 632 | HERO | 682 | Media Club |
| 633 | Habitat for Humanities | 683 | Math Club |
| 634 | Girls Up Club | 684 | Mock Trial Club |
| 635 | | 685 | LP Listening Club |
| 636 | History Club | 686 | NHS- |
| 637 | History Club | 687 | NHS- |
| 638 | History Club | 688 | NHS- |
| 639 | | 689 | NHS- |
| 640 | | 690 | NHS- |
| 641 | | 691 | NHS- |
| 642 | HOSA | 692 | NHS- |
| 643 | HOSA | 693 | NHS- |
| 644 | HOSA | 694 | NHS- |
| 645 | HOSA | 695 | NHS- |
| 646 | HOSA | 696 | NHS- |
| 647 | HOSA | 697 | |
| 648 | Human Rights Club | 698 | Outdoor Adventure Club |
| 649 | | 699 | |
| 650 | Indust Art Club | 700 | P.A.C.K. Club |

"501-800" - CLUB ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 701 | Olympics-Mind | 751 | |
| 702 | | 752 | SOHO |
| 703 | Peer Advisory | 753 | Swim Team |
| 704 | | 754 | Sophisticated Ladies |
| 705 | Pep-Spirit Club | 755 | Stdnt Interest Groups |
| 706 | | 756 | Stdnt Sfty Club |
| 707 | | 757 | STEM Club |
| 708 | | 758 | Teaching Tolerance |
| 709 | Photo Club | 759 | |
| 710 | | 760 | Teens Club |
| 711 | | 761 | |
| 712 | | 762 | |
| 713 | Psychology Club | 763 | |
| 714 | | 764 | |
| 715 | | 765 | Thespians |
| 716 | | 766 | |
| 717 | Quill & Scroll | 767 | |
| 718 | Rock Climbing Club | 768 | |
| 719 | Recycling Club | 769 | Triangle Clb |
| 720 | Rachel's Challenge | 770 | Triangle Clb |
| 721 | SADD | 771 | |
| 722 | Running Club | 772 | |
| 723 | | 773 | Tech Club |
| 724 | | 774 | Tech Club |
| 725 | Safety Patrol | 775 | |
| 726 | | 776 | |
| 727 | | 777 | |
| 728 | Science Club | 778 | Tutoring Club |
| 729 | Science Club | 779 | |
| 730 | Science Club | 780 | |
| 731 | Scrapbook Club | 781 | |
| 732 | | 782 | Skills USA |
| 733 | Serv Clb- | 783 | Skills USA |
| 734 | Serv Clb- | 784 | Skills USA |
| 735 | Serv Clb- | 785 | UNICEF |
| 736 | Serv Clb- | 786 | Video Club |
| 737 | Serv Clb- | 787 | |
| 738 | | 788 | |
| 739 | | 789 | |
| 740 | Sign Lang Club | 790 | Voc Ed Club |
| 741 | | 791 | |
| 742 | Silver Eagles | 792 | Wings of Excellence |
| 743 | | 793 | |
| 744 | Sociology Club | 794 | Youth Org |
| 745 | | 795 | |
| 746 | | 796 | Yoga |
| 747 | | 797 | |
| 748 | SODA | 798 | |
| 749 | | 799 | |
| 750 | | 800 | |

"801-989" - OTHER ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 801 | Athl- | 851 | Conferences |
| 802 | Athl- | 852 | Conferences |
| 803 | Athl- | 853 | Faculty Fund |
| 804 | Athl- | 854 | Faculty Fund |
| 805 | Athl- | 855 | Faculty Fund |
| 806 | Athl- | 856 | Furniture & Fixtures |
| 807 | Athl- | 857 | Fnd Rais- |
| 808 | Athl- | 858 | Fnd Rais- |
| 809 | Athl- | 859 | Fnd Rais- |
| 810 | Athl- | 860 | Fnd Rais- |
| 811 | Athl- | 861 | Fnd Rais- |
| 812 | Athl- | 862 | Fnd Rais- |
| 813 | Athl- | 863 | Fnd Rais- |
| 814 | Athl- | 864 | Fnd Rais- |
| 815 | Athl- | 865 | Fnd Rais- |
| 816 | Athl- | 866 | Fnd Rais- |
| 817 | Athl- | 867 | Fnd Rais- |
| 818 | Athl- | 868 | Fnd Rais- |
| 819 | Athl- | 869 | Fnd Rais- |
| 820 | Athl- | 870 | Fnd Rais- |
| 821 | Athl- | 871 | Fnd Rais- |
| 822 | Athl- | 872 | Fnd Rais- |
| 823 | Athl- | 873 | Fnd Rais- |
| 824 | Athl- | 874 | Fnd Rais- |
| 825 | Athl- | 875 | Fnd Rais- |
| 826 | Athl- | 876 | Fnd Rais- |
| 827 | Athl- | 877 | Intramurals |
| 828 | Athl- | 878 | Memberships |
| 829 | Athl- | 879 | Memberships |
| 830 | Athl- | 880 | Memorial- |
| 831 | Athl- | 881 | Memorial- |
| 832 | Athl- | 882 | Memorial- |
| 833 | Athl- | 883 | Memorial- |
| 834 | Athl- | 884 | Memorial- |
| 835 | Athl- | 885 | Memorial- |
| 836 | Athl- | 886 | Memorial- |
| 837 | Athl- | 887 | Memorial- |
| 838 | Athl- | 888 | |
| 839 | Athl- | 889 | Mascot |
| 840 | Athl- | 890 | Museums |
| 841 | Angel Tree | 891 | |
| 842 | | 892 | |
| 843 | Awards | 893 | NSF-Ret'ned Chk |
| 844 | Awards | 894 | |
| 845 | Awards | 895 | Othr Don- |
| 846 | Awards-Recog | 896 | Othr Don- |
| 847 | | 897 | Othr Don- |
| 848 | Christmas Mothr | 898 | Othr Don- |
| 849 | | 899 | Othr Don- |
| 850 | Conferences | 900 | Othr Fees- |

"801-989" - OTHER ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE | ACCOUNT NUMBER | ACCOUNT TITLE |
|---------------------------|--------------------------|---------------------------|--------------------------|
| 901 | | 951 | Schl Publcation |
| 902 | Pageants-Plays | 952 | |
| 903 | Pageants-Plays | 953 | Schl Yearbook |
| 904 | | 954 | Schl Yearbook |
| 905 | Picture Fund | 955 | Schl Yearbook |
| 906 | | 956 | |
| 907 | Prom | 957 | SCA |
| 908 | PTA- | 958 | Service Project |
| 909 | PTA- | 959 | |
| 910 | PTA- | 960 | SGA |
| 911 | | 961 | |
| 912 | Red Cross | 962 | Henrico Ed Found |
| 913 | Rebates | 963 | Student Bk Purc |
| 914 | Safety Program | 964 | Teacher Incentives |
| 915 | Salaries | 965 | |
| 916 | Schlr- | 966 | Unclaimed Prop |
| 917 | Schlr- | 967 | Uniforms |
| 918 | Schlr- | 968 | Uniforms-R and R |
| 919 | Schlr- | 969 | Van Expenses |
| 920 | Schlr- | 970 | |
| 921 | Schlr- | 971 | |
| 922 | Schlr- | 972 | Vending |
| 923 | Schlr- | 973 | Vending |
| 924 | Schlr- | 974 | Vending |
| 925 | Schlr- | 975 | Vending |
| 926 | Schlr- | 976 | Vending |
| 927 | Schlr- | 977 | Vending |
| 928 | Schlr- | 978 | Vending |
| 929 | Schlr- | 979 | Vending |
| 930 | Schlr- | 980 | Vending |
| 931 | Schlr- | 981 | Vending |
| 932 | Schlr- | 982 | Vending |
| 933 | Schl Beautif | 983 | Vending |
| 934 | Schl Beautif | 984 | Vending |
| 935 | | 985 | |
| 936 | School Damages | 986 | Wall of Fame |
| 937 | | 987 | |
| 938 | | 988 | Watch D.O.G.S. |
| 939 | Schl Magazines | 989 | |
| 940 | | | |
| 941 | | | |
| 942 | Schl Mem Book | | |
| 943 | | | |
| 944 | | | |
| 945 | Schl Newsletter | | |
| 946 | | | |
| 947 | | | |
| 948 | Schl Newspaper | | |
| 949 | | | |
| 950 | | | |

"990-1012" - GENERAL LEDGER ACCOUNTS

| ACCOUNT NUMBER | ACCOUNT TITLE |
|----------------|---------------|
| 990 | _____ |
| 991 | Cash on Hand |
| 992 | Checking |
| 993 | Savings |
| 994 | _____ |
| 995 | _____ |
| 996 | _____ |
| 997 | _____ |
| 998 | _____ |
| 999 | _____ |
| 1000 | _____ |
| 1001 | _____ |
| 1002 | _____ |
| 1003 | _____ |
| 1004 | _____ |
| 1005 | _____ |
| 1006 | _____ |
| 1007 | _____ |
| 1008 | _____ |
| 1009 | _____ |
| 1010 | _____ |
| 1011 | _____ |
| 1012 | _____ |

EXHIBIT IX-10



FUNDRAISING REQUEST

School Name _____

Club/Activity _____

Fund Number _____

Sponsor _____

School Year _____

A. Activity for which approval is being requested: _____ New Recurring

B. Date(s) of activity: _____ Begin Date _____ End Date _____

C. Where activity will be held: _____

D. Purpose of activity (be specific): _____

E. Vendor: _____

F. Expected revenues (details and amounts): _____

G. Expected expenses (details and amounts): _____

EXHIBIT IX-1

Approved _____ Sponsor _____ Date _____

Not Approved _____ Principal/Designee _____ Date _____

DISTRIBUTION: White — Financial Secretary The proponent for this form is: Division of Finance, Tel. 652-3508
Canary — Principal
Pink — Fund Sponsor Stock No. 1301-092
May 2009

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by the Commonwealth of Virginia, a political subdivision
of the Commonwealth of Virginia, or the United States

To: _____ Date: _____
Name of Dealer

Number and Street or Rural Route City, Town, or Post Office State ZIP Code

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to tangible personal
property for use or consumption by this State, any political subdivision of this State, or the United States. This exemption does
not apply to sales or leases to privately owned financial and other privately owned corporations chartered by the United States.

The undersigned, for and on behalf of the governmental agency named below, hereby certifies that all tangible personal
property purchased or leased from the above dealer on and after this date will be for use or consumption by a governmental
agency, that each such purchase or lease will be supported by the required official purchase order, and that such tangible
personal property will be paid for out of public funds. Check the appropriate box below.

- 1. Tangible personal property for use or consumption by the Commonwealth of Virginia, including prepared meals,
catering, and other services related to the provision of food.
2. Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia,
including prepared meals, catering, and other services related to the provision of food.
3. Tangible personal property and taxable services for use or consumption by the United States.

Henrico County Public Schools (all locations) 54-6001344G

Name of Governmental Agency

PO Box 23120

Henrico

VA

23223

Number and Street or Rural Route

City, Town, or Post Office

State

ZIP Code

I certify I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and
correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By: [Signature] Assistant Superintendent for Finance and Administration
Signature Title

Information for dealer: A dealer is required to have on file only one Certificate of Exemption, properly executed by the
governmental agency buying or leasing tax exempt tangible personal property under this Certificate.

GREENWOOD ELEMENTARY SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2014
To Date: 7/31/2014

From Acct: 1
To Acct: 999999

Activity Accounts

| Acct | Account Name | Beg. Bal. | Recpt / JV | Disb / JV | Transfers | End. Bal. | YTD Payables | Work Bal |
|--------------------------------------|-------------------------|--------------------|--------------------|----------------------|---------------|--------------------|---------------|--------------------|
| 10 | Music | \$434.20 | \$0.00 | \$0.00 | \$0.00 | \$434.20 | \$0.00 | \$434.20 |
| 11 | ART INSTRUCTIONAL | \$496.50 | \$1,593.00 | \$0.00 | \$0.00 | \$2,089.50 | \$0.00 | \$2,089.50 |
| 156 | FIELD TRIPS | \$79.99 | \$0.00 | \$0.00 | \$0.00 | \$79.99 | \$0.00 | \$79.99 |
| 157 | KG FIELD TRIP | \$15.50 | \$0.00 | \$0.00 | \$0.00 | \$15.50 | \$0.00 | \$15.50 |
| 158 | GR 1 FIELD TRIP | \$48.50 | \$0.00 | \$0.00 | \$0.00 | \$48.50 | \$0.00 | \$48.50 |
| 159 | GR 2 FIELD TRIP | \$7.00 | \$0.00 | \$0.00 | \$0.00 | \$7.00 | \$0.00 | \$7.00 |
| 160 | GR 3 FIELD TRIP | \$29.00 | \$0.00 | \$0.00 | \$0.00 | \$29.00 | \$0.00 | \$29.00 |
| 161 | GR 4 FIELD TRIP | \$134.00 | \$0.00 | \$0.00 | \$0.00 | \$134.00 | \$0.00 | \$134.00 |
| 162 | GR 5 FIELD TRIP | \$145.00 | \$0.00 | \$0.00 | \$0.00 | \$145.00 | \$0.00 | \$145.00 |
| 163 | Pre-K Field Trip | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 193 | HEF GRANT- BOOKROOM | \$45.05 | \$0.00 | \$0.00 | \$0.00 | \$45.05 | \$0.00 | \$45.05 |
| 195 | GARDEN GRANT | \$42.98 | \$0.00 | \$0.00 | \$0.00 | \$42.98 | \$0.00 | \$42.98 |
| 211 | INSTRUCTIONAL MATERIALS | \$1,487.82 | \$17,901.00 | \$(14,373.78) | \$14,373.78 | \$19,388.82 | \$0.00 | \$19,388.82 |
| 221 | LIBRARY | \$961.51 | \$0.00 | \$0.00 | \$0.00 | \$961.51 | \$0.00 | \$961.51 |
| 322 | SOI account | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 326 | Exceptional Ed. | \$471.57 | \$0.00 | \$0.00 | \$0.00 | \$471.57 | \$0.00 | \$471.57 |
| 346 | SUMMER SCHOOL | \$1,445.00 | \$0.00 | \$0.00 | \$0.00 | \$1,445.00 | \$0.00 | \$1,445.00 |
| 347 | Summer School General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 348 | Summer Academy | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 416 | GENERAL FUND | \$8,022.49 | \$0.00 | \$(79.71) | \$(4,373.78) | \$3,569.00 | \$0.00 | \$3,569.00 |
| 426 | Guidance | \$651.45 | \$200.00 | \$0.00 | \$0.00 | \$851.45 | \$0.00 | \$851.45 |
| 456 | LST-DMGD TXTBOOKS | \$75.00 | \$0.00 | \$0.00 | \$0.00 | \$75.00 | \$0.00 | \$75.00 |
| 458 | Office Supplies | \$781.68 | \$1,000.00 | \$0.00 | \$0.00 | \$1,781.68 | \$0.00 | \$1,781.68 |
| 476 | POSTAGE | \$384.60 | \$600.00 | \$0.00 | \$0.00 | \$984.60 | \$0.00 | \$984.60 |
| 478 | RECYCLING | \$8.22 | \$0.00 | \$0.00 | \$0.00 | \$8.22 | \$0.00 | \$8.22 |
| 859 | SCA FUND RAISING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 893 | NSF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 897 | DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 905 | PICTURE FUND | \$0.00 | \$1,946.80 | \$0.00 | \$0.00 | \$1,946.80 | \$0.00 | \$1,946.80 |
| 908 | PTA DONATIONS | \$0.00 | \$10,000.00 | \$0.00 | \$(10,000.00) | \$0.00 | \$0.00 | \$0.00 |
| 956 | SCA | \$575.97 | \$0.00 | \$0.00 | \$0.00 | \$575.97 | \$0.00 | \$575.97 |
| 973 | Vending - Summer School | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 974 | VENDING - DRINK | \$135.13 | \$0.00 | \$0.00 | \$0.00 | \$135.13 | \$0.00 | \$135.13 |
| Activity Accounts Grand Total | | \$16,478.16 | \$33,240.80 | \$(14,453.49) | \$0.00 | \$35,265.47 | \$0.00 | \$35,265.47 |

GL Accounts

| GL Acct | | Begin Bal | Recpt / JV | Disb / JV | Transfers | End Bal | YTD Payables | Work Bal |
|-----------------------------------|--------------|--------------------|--------------------|----------------------|---------------|--------------------|---------------|--------------------|
| 991 | Cash On Hand | \$0.00 | \$33,240.80 | \$0.00 | \$(33,240.80) | \$0.00 | \$0.00 | \$0.00 |
| 992 | Checking | \$16,478.16 | \$0.00 | \$(14,453.49) | \$33,240.80 | \$35,265.47 | \$0.00 | \$35,265.47 |
| General Ledger Grand Total | | \$16,478.16 | \$33,240.80 | \$(14,453.49) | \$0.00 | \$35,265.47 | \$0.00 | \$35,265.47 |

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: ___/___/___
 Principal: _____ Date: ___/___/___

**List of Checks by Check Number
GREENWOOD ELEMENTARY SCHOOL**

| Check No. | Date Note | Payee Account Name | GL Acct Account | Date Cancelled Purchase | Invoice No. | 1099 | Amount | Tax Amt. |
|--------------------------------------|---|--|--------------------|----------------------------|-------------|------|--------------------|---------------|
| 1408 | 07/07/2014 Void - Check was not received by the vendor. | BARNES & NOBLE INSTRUCTIONAL MATERIALS | 992 211 | 07/07/2014 | | No | (\$13.59) | \$0.00 |
| Total for Check # 1408 | | | | | | | (\$13.59) | \$0.00 |
| 1411 | 07/10/2014 Void - Check lost by Payee | GITTINGS, SANDRA Office Supplies | 992 458 | 07/10/2014 | | No | (\$11.14) | \$0.00 |
| Total for Check # 1411 | | | | | | | (\$11.14) | \$0.00 |
| 1452 | 07/09/2014 PAYMENT FOR BOOK ORDERED | BARNES & NOBLE INSTRUCTIONAL MATERIALS | 992 211 | 07/31/2014 | 2756278 | No | \$13.59 | \$0.00 |
| Total for Check # 1452 | | | | | | | \$13.59 | \$0.00 |
| 1453 | 07/09/2014 5 Promethean Boards for classrooms | HENRICO CO PUBLIC SCHOOLS INSTRUCTIONAL MATERIALS | 992 211 | 07/31/2014 | | No | \$14,373.78 | \$0.00 |
| Total for Check # 1453 | | | | | | | \$14,373.78 | \$0.00 |
| 1454 | 07/10/2014 Replacement of lost check for office supplies | GITTINGS, SANDRA Office Supplies | 992 458 | 09/11/2014 | | No | \$11.14 | \$0.00 |
| Total for Check # 1454 | | | | | | | \$11.14 | \$0.00 |
| 1455 | 07/17/2014 Reimbursement for school theme materials | SMITH, DEBRA S. GENERAL FUND | 992 416 | 08/31/2014 001 | | No | \$79.71 | \$0.00 |
| Total for Check # 1455 | | | | | | | \$79.71 | \$0.00 |
| Total of all Checks Selected: | | | | | | | \$14,453.49 | \$0.00 |

***Note: This report does not include the Journal Adjustments**

GREENWOOD ELEMENTARY SCHOOL

Sequential List of Receipts (by Receipt)

Sequential List of Receipts

(***** Receipt Detail *****)

| Receipt No. | Date | Pay Type* | Received From Payee | Account | Name | Amount | GL Acct. |
|---------------------------------------|-------------------|-----------|----------------------------------|---------|----------------------|--------------------|----------|
| 136384 | 07/09/2014 | | GREENWOOD E.S. PTA | | | | |
| Donation for Promethean Boards - Void | | K | GREENWOOD E.S. PTA | 908 | PTA DONATIONS | \$10,000.00 | 991 |
| Void - Wrong deposit date posted | | K | GREENWOOD E.S. PTA | 908 | PTA DONATIONS | \$10,000.00) | 991 |
| Total for Receipt Number: 136384 | | | | | | \$0.00 | |
| 136385 | 07/07/2014 | | GREENWOOD E.S. PTA | | | | |
| Donation for Promethean Boards | | K | GREENWOOD E.S. PTA | 908 | PTA DONATIONS | \$10,000.00 | 991 |
| Total for Receipt Number: 136385 | | | | | | \$10,000.00 | |
| 136386 | 07/17/2014 | | SIZEMORE, TIFFANY | | | | |
| Profits from School Pictures | | K | SIZEMORE, TIFFANY | 905 | PICTURE FUND | \$1,946.80 | 991 |
| Total for Receipt Number: 136386 | | | | | | \$1,946.80 | |
| 136387 | 07/28/2014 | | HENRICO CO PUBLIC SCHOOLS | | | | |
| Postage Funds | | K | HENRICO CO PUBLIC SCHOOLS | 476 | POSTAGE | \$600.00 | 991 |
| Office Supply Funds | | K | HENRICO CO PUBLIC SCHOOLS | 458 | Office Supplies | \$1,000.00 | 991 |
| Instructional Funds | | K | HENRICO CO PUBLIC SCHOOLS | 211 | INSTRUCTIONAL MATERI | \$17,901.00 | 991 |
| Art Funds | | C | HENRICO CO PUBLIC SCHOOLS | 11 | ART INSTRUCTIONAL | \$1,593.00 | 991 |
| Guidance Office Funds | | K | HENRICO CO PUBLIC SCHOOLS | 426 | Guidance | \$200.00 | 991 |
| Total for Receipt Number: 136387 | | | | | | \$21,294.00 | |
| Report Grand Total: | | | | | | \$33,240.80 | |

| Totals By Payment Type: | |
|-------------------------|--------------------|
| Cash= | \$1,593.00 |
| Check= | \$31,647.80 |
| Electronic Trans= | \$0.00 |
| Money Order= | \$0.00 |
| Credit Card= | \$0.00 |
| Other= | \$0.00 |
| Total= | \$33,240.80 |

*Note: This report does not include the Journal Adjustments

April 30, 2015

GREENWOOD ELEMENTARY SCHOOL

From Date: 7/1/2014
To Date: 7/31/2014

Sequential List of Activity Transfer

From Acct: 1
To Acct: 999999

| Document | Transfer# | Date | FROM..... | | TO..... | | Amount | Note |
|---------------|-----------|------------|-------------------|----------|--------------------------|----------|--------------------|--|
| | | | Account | Sub-Acct | Account | Sub-Acct | | |
| 28073 | 0 | 07/09/2014 | 908 PTA DONATIONS | 0 | 211 INSTRUCTIONAL MATER) | 0 | \$10,000.00 | To make funds available for promethean boards |
| 28074 | 0 | 07/09/2014 | 416 GENERAL FUND | 0 | 211 INSTRUCTIONAL MATER) | 0 | \$4,373.78 | To make funds available for promethean boards. |
| Total: | | | | | | | \$14,373.78 | |

EXHIBIT IX-18

Reconciliation General Ledger Report

From Date: 7/1/2014
To Date: 7/31/2014

From Acct: 992
To Acct: 992

| Date | Payee Source | Invoice | PO | Doc Ref | Recp/JV | Disb/JV | Transfer | Balance | Act Acct |
|---------------|--|---------|-----|---------|---------------|--------------------|---------------------------------------|--------------------|----------|
| | | | | | | | Beginning Balance: \$16,478.16 | | |
| 7/7/14 | BARNES & NOBLE Void - Check was not received by the vendor. | | | 1408 | \$0.00 | (\$13.59) | \$0.00 | \$16,491.75 | 211 |
| 7/7/14 | Transfer in DEPOSIT 136385 | | | Deposit | \$0.00 | \$0.00 | \$10,000.00 | \$26,491.75 | 991 |
| 7/9/14 | BARNES & NOBLE PAYMENT FOR BOOK ORDERED | 2756278 | | 1452 | \$0.00 | \$13.59 | \$0.00 | \$26,478.16 | 211 |
| 7/9/14 | HENRICO CO PUBLIC SCHOOLS 5 Promethean Boards for classrooms | | | 1453 | \$0.00 | \$14,373.78 | \$0.00 | \$12,104.38 | 211 |
| 7/10/14 | GITTINGS, SANDRA Void - Check lost by Payee | | | 1411 | \$0.00 | (\$11.14) | \$0.00 | \$12,115.52 | 458 |
| 7/10/14 | GITTINGS, SANDRA Replacement of lost check for office supplies | | | 1454 | \$0.00 | \$11.14 | \$0.00 | \$12,104.38 | 458 |
| 7/17/14 | SMITH, DEBRA S. Reimbursement for school theme materials | | 001 | 1455 | \$0.00 | \$79.71 | \$0.00 | \$12,024.67 | 416 |
| 7/17/14 | Transfer in DEPOSIT 136386 | | | Deposit | \$0.00 | \$0.00 | \$1,946.80 | \$13,971.47 | 991 |
| 7/28/14 | Transfer in DEPOSIT 136387 | | | Deposit | \$0.00 | \$0.00 | \$21,294.00 | \$35,265.47 | 991 |
| Totals | | | | | \$0.00 | \$14,453.49 | \$33,240.80 | \$35,265.47 | |

EXHIBIT IX 19

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: ___/___/___
Principal: _____ Date: ___/___/___

**GREENWOOD ELEMENTARY SCHOOL
Reconciliation Activity Account Report**

From Date: 7/1/2014
To Date: 7/31/2014

From Acct: 416
To Acct: 416

| Date | Payee Source Note | Invoice | PO | Doc Ref | Recp/JV | Disb/JV | Transfer | Balance | Offset Acct |
|--|--|---------|-----|---------|---------|---------|--------------|--------------------------------------|-------------------|
| Activity Acct: 416 - GENERAL FUND | | | | | | | | Beginning Balance: \$8,022.49 | |
| Advisor: | | | | | | | | | |
| 7/9/14 | Transfer out To make funds available for promethean boards. | | | 28074 | \$0.00 | \$0.00 | (\$4,373.78) | \$3,648.71 | 211 |
| 7/17/14 | SMITH, DEBRA S. Reimbursement for school theme materials | | 001 | 1455 | \$0.00 | \$79.71 | \$0.00 | \$3,569.00 | 992 |
| Totals | | | | | \$0.00 | \$79.71 | (\$4,373.78) | \$3,569.00 | |
| | | | | | | | | Accounts Payable | <u>\$0.00</u> |
| | | | | | | | | Working Balance | <u>\$3,569.00</u> |
| | | | | | | | | Currently Encumbered (PO) | <u>\$0.00</u> |

EXHIBIT IX-29

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: __/__/__
Principal: _____ Date: __/__/__

Godwin High

Receipt Number : TR-301892
Receipt Date : 9/20/2017 9:05:10 AM
Teacher Name :
Student ID :
Student Name :
Payment Method : Cash
Payment Amount: \$ 50.00
Check Number : NA
Name On Check : NA

| SN | Activity Number | Activity Name | Price |
|----|-----------------|-------------------------------------|---------|
| 1 | EH140-397 | 2017-2018 Parking Fee- SENIORS ONLY | \$50.00 |

Total: \$ 50.00

EXHIBIT IX-A

Godwin High

Deposit Number : TDEH140-027866
Deposit Date : 9/20/2017 2:22:40 PM
Teacher Name :

| SN | Receipt Number | Receipt Date | Student Id | Last Name | First Name | Amount | Payment Method | Check Number |
|----|----------------|--------------|------------|-----------|------------|---------|----------------|--------------|
| 1 | TR-303030 | 09/20/2017 | | | | \$50.00 | Check | 4376 |

Total Cash Amount: \$ 0.00
Total Check Amount: \$ 50.00
Deposit Total: \$ 50.00

| Distribution Breakdown | | |
|------------------------|--------------|-----------------|
| 461 | Parking Fees | \$50.00 |
| Total: | | \$ 50.00 |

EXHIBIT IX-22

CASH RECEIPT

038760

HOPS

SIGNATURE

CASH RECEIPT

038760

COPY

SIGNATURE

CASH RECEIPT

038760

EXHIBIT IX-23

HOPS

COPY

SIGNATURE



REPORT OF TICKET SALES

NAME OF SCHOOL _____

EVENT _____

Date _____

| Ticket Color | TICKETS ISSUED | | TICKETS RETURNED | | Number Sold | Price of Ticket | Total Amount |
|-------------------|----------------|-------------|------------------|-------------|--|-----------------|--------------|
| | First Number | Last Number | First Number | Last Number | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| AMOUNT RECEIVED: | | | | | Total Value of Tickets Sold..... | | |
| Sales _____ | | | | | Change Fund..... | | |
| Change Fund _____ | | | | | Total Accountability..... | | |
| Total _____ | | | | | Less Change Fund Retained at School..... | | |
| | | | | | Cash Remitted This Report..... | | |
| | | | | | Cash Over (Under)..... | | |

BOX OFFICE MANAGER _____

TICKET SELLER _____

DISTRIBUTION: White - Financial Secretary
 Canary - Originator

The proponent for this form is: DIVISION OF FINANCE, Tel: 652-3630
 Stock No. 1301-048 July 2009

EXHIBIT 24



EXPENDITURE VOUCHER

CHECK NO. _____

NAME OF SCHOOL _____

PAYEE _____

Date of Invoice _____

Date of Purchase Order _____

P.O. Number _____

| QUANTITY | ARTICLE AND DESCRIPTION | UNIT | UNIT PRICE | AMOUNT |
|----------|-------------------------|------|------------|--------|
| | | | | |
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FUND(S) TO BE CHARGED:

_____ AMOUNT \$ _____

_____ AMOUNT \$ _____

_____ AMOUNT \$ _____

PAYMENT DATE _____ TOTAL \$ _____

POSTED BY _____

APPROVED BY:

TEACHER SPONSOR _____

TEACHER SPONSOR _____

TEACHER SPONSOR _____

PRINCIPAL _____

EXHIBIT 17-26



HENRICO COUNTY PUBLIC SCHOOLS
REQUEST FOR TRANSFER

25501

NAME OF SCHOOL _____

Transfer No. _____

Date _____

| Account Name(s) | Increase | Decrease | Sponsor's Approval (if Applicable) |
|-----------------|----------|----------|---------------------------------------|
| _____ | \$ _____ | \$ _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| Totals | \$ _____ | \$ _____ | _____ |

Reason For Transfer _____

Prepared by _____ Approved by _____

Signature _____ Date _____ Signature of Principal _____ Date _____

The proponent of this form is: DEPARTMENT OF FINANCE, TEL. 652-3638

STOCK NO. 1301-233

SAFEGUARD LITHO USA FORM NO: CS-852 / L98CS000258 4/04 0V6-00

EXHIBIT IX-27



PHONE (804) 225-2393 FAX (804) 786-4653 TOLL FREE 1-800-468-1088

Holder Number _____
 Holder Name _____
 Address _____
 City _____ State _____ Zip _____
 Federal Tax ID _____
 Contact Name _____
 Telephone Number _____
 Fax Number _____
 E-Mail address _____
 State of Incorporation _____ State of Headquarters (if different) _____
 Date of Incorporation _____
 SIC/NAICS code _____
 Number of Employees _____
 Total Assets _____
 Report Year _____ First Time Report? __yes __no

Type of Report: (check one)

- Regular (Annual)
- Audit/Voluntary Compl.
- Negative

Report Media: (check one)

- Hardcopy (Paper)
- CD
- Uploaded (NAUPA file)

Remittance:

- check _____ check # _____ Amount _____
- check _____ check # _____ Amount _____
- check _____ check # _____ Amount _____
- wire _____ wire ID # _____ Amount _____
- ACH _____ ACH # _____ Amount _____
- IAT _____ IAT # _____ Amount _____

| Reported Total Amounts: | |
|-------------------------|------------------------|
| _____ | Cash |
| _____ | Security Shares |
| _____ | # of Tangible Accounts |

| Total shares remitted: | |
|------------------------|-----------------------------|
| _____ | via DTC |
| _____ | via DRP statement |
| _____ | via House Account statement |

-I CERTIFY THAT I HAVE CAUSED TO BE PREPARED AND HAVE EXAMINED THIS REPORT AS TO PROPERTY PRESUMED ABANDONED UNDER THE VIRGINIA UNCLAIMED PROPERTY LAW FOR THE YEAR ENDING AS STATED, THAT I AM DULY AUTHORIZED TO EXECUTE THIS VERIFICATION BY THE HOLDER AND BY LAW AND THAT I BELIEVE THAT SAID REPORT IS TRUE, CORRECT, AND COMPLETE AS OF SAID DATE, EXCEPTING FOR SUCH PROPERTY AS HAS SINCE CEASED TO BE ABANDONED.

-I CERTIFY THAT DUE DILIGENCE WAS PERFORMED ON THE FOLLOWING DATES

FROM _____ TO _____

SIGNATURE _____ Print _____

TITLE _____

DATE _____

| | | | |
|---------------------------|--|----------------------------|-----------|
| HOLDER (Name of Business) | | REPORT YEAR 20 <u> </u> | AP-2 form |
| ADDRESS | | FED ID# | |
| CITY, STATE, ZIP | | PERIOD COVERED | |
| | | FROM: | TO: |

COMMONWEALTH OF VIRGINIA
 Department of the Treasury
 Division of Unclaimed Property
 P.O. Box 2478
 Richmond, Virginia 23218-2478



REPORT OF UNCLAIMED PROPERTY

MUST BE TYPED

| NUMBER THE OWNERS SEQUENTIALLY (1) | PROPERTY CODE (2) IDENTIFYING NUMBER (3) | OWNER(S) NAME, ADDRESS, CITY, STATE AND ZIP LIST ALPHABETICALLY BY LAST NAME, FIRST AND MIDDLE INITIAL, (IF JOINT OWNER, BENEFICIARY, TRUSTEE, ETC., SPECIFY BY NAME.) (4) | OWNER SOCIAL SECURITY NUMBER (5) | DATE OF LAST TRANSACTION OR DATE PROPERTY BECAME PAYABLE, REDEEMABLE, OR RETURNABLE (6) | AMOUNT DUE OWNER BEFORE DEDUCTIONS AND WITHHOLDINGS (7) | DEDUCTIONS AND WITHHOLDINGS (SEE INSTRUCTIONS) | | AMOUNT NUMBER OF SHARES REMITTED AS DUE OWNER (9) | INTEREST RATE (10) | TANGIBLE PROPERTY DESCRIPTION OR COMMENTS (See Instructions) (11) |
|---|--|--|----------------------------------|---|---|--|-------------|---|--------------------|---|
| | | | | | | TYPE (8a) | AMOUNT (8b) | | | |
| EXAMPLE: 1. | AC02 1234567 | PUBLIC, JOHN Q. PUBLIC, MARY Z. (co-owner) 1234 Any Street Any City, State and Zip Code | 000-00-0000 | 4/6/1986 | \$155.00 | SC | \$5.00 | \$150.00 | 6% | John Public's Date of Birth is 6/3/42 Account Opened 5/2/72 |
| TOTALS BROUGHT FORWARD FROM PREVIOUS PAGE | | | | | \$ | | \$ | \$ | | |
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| AP-2, 7/14 | SUBMIT YOUR REPORT AND REMITTANCE BY NOVEMBER 1 OF REPORT YEAR | | | | \$ | \$ | \$ | TOTALS CARRIED FORWARD TO NEXT PAGE | | |



LIBRARY OF VIRGINIA

Archives, Records, and Collections Services
800 E. Broad St., Richmond VA 23219
(804) 692-3600

RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-02

COUNTY AND MUNICIPAL GOVERNMENTS

Fiscal Records

The schedule on the attached page(s) is approved with agreement to follow the records retention and disposition policies listed below:

APPROVED:



EFFECTIVE SCHEDULE DATE: 2/12/2015

POLICIES FOR RECORDS RETENTION AND DISPOSITION

1. This schedule is continuing authority under the provisions of the Virginia Public Records Act, § 42.1-76, et seq. of the Code of Virginia for the retention and disposition of the records as stated on the attached page(s).
2. This schedule supersedes previously approved applicable schedules.
3. This schedule is used in conjunction with the Certificate of Records Destruction (RM-3 Form). A signed RM-3 Form must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 Form must be sent to Library of Virginia (LVA).
4. Any records created prior to 1913 must be offered, in writing, to LVA before applying these disposition instructions. Offered records can be destroyed 60 days after date of the offer if no response is received from LVA. A copy of the offer must be attached to the RM-3 Form when it is submitted to LVA.
5. All known audits and audit discrepancies regarding the listed records must be settled before the records can be destroyed.
6. All known investigations or court cases involving the listed records must be resolved before the records can be destroyed. Knowledge of subpoenas, investigations, or litigation that reasonably may involve the listed records suspends any disposal or reformatting processes until all issues are resolved.
7. The retentions and dispositions listed on the attached page(s) apply regardless of physical format, i.e., paper, microfilm, electronic storage, optical imaging, etc. Unless prohibited by law, records may be reformatted at agency or locality discretion. Microfilming must be done in accordance with 17VAC15-20-10, et seq. of the Virginia Administrative Code, "Standards for the Microfilming of Public Records for Archival Retention." All records must be accessible throughout their retention period in analog or digital format. Whether the required preservation is through prolongation of appropriate hardware and/or software, reformatting, or migration, it is the obligation of the agency or locality to do so.
8. Custodians of records must ensure that information in confidential or privacy-protected records is protected from unauthorized disclosure through the ultimate destruction of the information. Ultimate destruction is accomplished through shredding, pulping, burning, and overwriting or physically destroying media. Deletion of confidential or privacy-protected information in computer files or other electronic storage media is not acceptable. Records containing Social Security numbers must be destroyed in compliance with 17VAC15-120-30.
9. Under the Virginia Public Records Act, § 42.1-79, LVA is the official custodian and trustee of all state agency records transferred to the Archives, Library of Virginia. LVA may purge select records in accordance with professional archival practices in order to ensure efficient access.
10. Unless otherwise directed, files are closed out at the end of each calendar or fiscal year as appropriate. Retention periods start at that time.



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RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-02

COUNTY AND MUNICIPAL GOVERNMENTS

Fiscal Records

EFFECTIVE SCHEDULE DATE: 2/12/2015

| RECORD SERIES AND DESCRIPTION | SERIES NUMBER | SCHEDULED RETENTION PERIOD | DISPOSITION METHOD |
|---|---------------|--|------------------------------|
| <u>Accounts Payable</u> This series documents moneys to be paid by the locality to its creditors. This series may include, but is not limited to: invoices, receipts, bills, canceled checks, returned checks, check registers, and checking statements. | 010143 | 3 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Accounts Receivable</u> This series documents moneys owed to the locality by its debtors. This series may include, but is not limited to: deposit receipts, invoices, bills, purchase orders, vouchers, permits, and receipt records. | 010144 | 3 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Audit Records: External</u> This series documents the audit of the finances of the locality by an outside auditing firm. This series may include, but is not limited to: locality's working papers and prepared audit report. COV 15.2-2511 | 010146 | | Permanent, In Agency |
| <u>Audit Records: Internal</u> This series documents the audits conducted by the locality on its various departments and agencies. This series may include, but is not limited to: audit report and work papers. | 010145 | 8 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Budget Records: Adopted Budget Files</u> This series documents the adopted locality budget, outlining approved expenditures for the year. | 010150 | | Permanent, In Agency |
| <u>Budget Records: Working Files</u> This series documents the budgeting process of the locality. This series may include, but is not limited to: working files. | 010151 | 5 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Cash and Bank Reports</u> This series documents financial transactions within the locality. This series may include, but is not limited to: cash reports, transmittal and settlement records, warrant records, bank statements, and reconciliation documentation. | 200104 | 3 Years after end of state fiscal year | Confidential Destruction |



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RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-02

COUNTY AND MUNICIPAL GOVERNMENTS

Fiscal Records

EFFECTIVE SCHEDULE DATE: 2/12/2015

| RECORD SERIES AND DESCRIPTION | SERIES NUMBER | SCHEDULED RETENTION PERIOD | DISPOSITION METHOD |
|---|---------------|---|------------------------------|
| <u>Contracts</u> This series documents contracts and agreements entered into by the locality. The series may include, but is not limited to: contract and supporting documentation. | 010159 | 5 Years after expiration | Confidential Destruction |
| <u>Financial Accounting Reports</u> This series documents the income and expenditures of the locality by its offices and agencies. | 010162 | 3 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Fixed Assets Files</u> This series documents the control of fixed assets, such as land, buildings, and equipment, owned by the agency. This series may include, but is not limited to: logs, inventories, and reconciliation documents. | 010163 | 0 Years after equipment, facility, or property sold or no longer in use | Non-confidential Destruction |
| <u>General Ledger</u> This series documents the assets, liabilities, fund balances, revenues, and expenses of the locality. This series may include, but is not limited to: ledger, ledger cards, journals, and reports. | 010169 | 10 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Grant Files</u> This series documents the financial administration of state and federal grant money. This series may include, but is not limited to: audit reports, budget revisions, expenditure reports and receipts. | 010164 | 3 Years after project completion | Non-confidential Destruction |
| <u>Insurance Records and Reports</u> This series documents insurance coverage carried by the locality, such as commercial policies, third-party coverage, and self-insurance programs. This series may include, but is not limited to: insurance policies, claims, invoices, and investment files. | 010165 | 3 Years after end of state fiscal year | Confidential Destruction |



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COUNTY AND MUNICIPAL GOVERNMENTS

Fiscal Records

EFFECTIVE SCHEDULE DATE: 2/12/2015

| RECORD SERIES AND DESCRIPTION | SERIES NUMBER | SCHEDULED RETENTION PERIOD | DISPOSITION METHOD |
|--|---------------|--|------------------------------|
| <u>Payroll Records</u> This series documents the payroll activities of the locality. This series may include, but is not limited to: deduction authorizations and registers, leave records, ledgers and reports, compensation files, retirement contributions, time and attendance records, time sheets, Virginia Employment Commission (VEC) reports, wage and income tax reports, W-2 Wage and Tax Statements, and Form 1099. | 200105 | 5 Years after end of state fiscal year | Confidential Destruction |
| <u>Purchasing Records</u> This series documents the purchasing of equipment, goods, services, and supplies by the locality. This series may include, but is not limited to: bids, bid proposals, contracts, agreements, purchase orders, and requisitions. | 200106 | 5 Years after end of state fiscal year | Confidential Destruction |
| <u>Reimbursement Records</u> This series documents the reimbursement of money to or from the locality. This series may include, but is not limited to: travel expense reimbursement and overpayment documentation. | 010190 | 3 Years after end of state fiscal year | Non-confidential Destruction |
| <u>Retirement Files: Locally Managed Retirement System</u> This series documents the locally managed retirement system. This series may include, but is not limited to: employee participating and financial documentation. | 200107 | 3 Years after last action | Confidential Destruction |
| <u>Retirement Files: Virginia Retirement System (VRS)</u> This series documents the participation of the locality in the Virginia Retirement System. | 010194 | 3 Years after end of state fiscal year | Confidential Destruction |



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RECORDS RETENTION AND DISPOSITION SCHEDULE

GENERAL SCHEDULE NO. GS-02

COUNTY AND MUNICIPAL GOVERNMENTS

Fiscal Records

EFFECTIVE SCHEDULE DATE: 2/12/2015

| RECORD SERIES AND DESCRIPTION | SERIES NUMBER | SCHEDULED RETENTION PERIOD | DISPOSITION METHOD |
|--|---------------|---|--------------------------|
| <u>Vendor / Supplier Records</u> This series documents the information of vendors and suppliers that provide goods and services. This series may include, but is not limited to: correspondence, W-9 and 1099 forms, Internal Revenue Service Taxpayer Identification Number (IRS TIN) match form, alternate payment address notice, and Automatic Clearing House (ACH) payment form. | 200391 | 0 Years after no longer administratively useful | Confidential Destruction |
| <u>Workers' Compensation Records</u> This series documents claims filed based on work-related injury or illness. This series may include, but is not limited to: claims, application for benefits, wage documents used to determine compensation, and payment documentation. | 010218 | 5 Years after end of state fiscal year | Confidential Destruction |

EXHIBIT IX-29



HENRICO COUNTY PUBLIC SCHOOLS
REQUEST FOR JOURNAL ADJUSTMENTS

Name of School: _____

Approved by: _____ Date _____
Signature

Prepared by: _____ Date _____
Signature

| Date: | Activity Account Used: | Amount: | Reason for Journal Adjustment: |
|-------|------------------------|---------|--------------------------------|
| | | | |

Posted in EPES: _____
Date



Gift Card Accountability Report

| Purchase/Donated Date | Card Number | Description of Card | Amount | Issue Date | Recipient Name | Reason/Purpose of Issuance | Recipient's Signature | Issuer from School |
|-------------------------------|--------------------|------------------------|--------|------------|----------------|----------------------------|-----------------------|-----------------------|
| <i>Example:</i> 12/31/2015 | 1234-123-1123-1145 | Bowling Land Gift Card | \$50 | 1/15/2014 | Susie Smith | Student SOL Incentive | | John Jones, Principal |
| | | | | | | | | |
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EXHIBIT IX-37



Invoice

March 31, 2015

Mail to:
Henrico County Public Schools
Budget/Finance Office
3820 Nine Mile Road
Post Office Box 23120
Henrico, Virginia 23223-0420

Ms. John Smith
 Mr. John Smith
 721 Pepper Avenue
 Richmond, Virginia 23226

Terms: Net Due Upon Receipt **Invoice No. TUIT72-1415**

Updated Adjustment Invoice

Tuition for Anne A. Smith
 2014-2015 Fiscal Year @ GRAD & Performance
 Learning Center (Home School is Freeman HS) \$2,300.00

Total Due: **\$2,300.00**

There will be three installment payments of \$766.67, the first payment due upon receipt of this invoice. The remaining two payments are due May 6, 2015, and June 6, 2015.

Make remittance payable to:
HENRICO COUNTY PUBLIC SCHOOLS
ATTN: TERRY S. STONE
 Please return a copy of this invoice with payment.

MMW 11-17-10
 IRS 4/19/12

Invoice Overview (County of Henrico)

| | | | |
|--------------|-------------------------|-----------------|-----------------|
| Supplier | CDW GOVERNMENT INC 2570 | Site | 75 REMITTANCE D |
| Supplier Num | 2570 | Taxpayer ID | |
| Invoice Num | VLP3509 | Type | Standard |
| Batch Name | LLF 11/17/10 | Date | 03-NOV-2010 |
| Invoice ID | 931997 | Currency | USD |
| PO Number | | Amount | 108.00 |
| Receipt Num | | Unpaid | 108.00 |
| | | Unapplied | |
| | | Settlement Date | |

Invoice Status

| | |
|-----------|--------------------|
| Raid | No |
| Accounted | No |
| Status | Needs Revalidation |
| Approval | Not Required |

Description: **Toner for printer**

| | |
|-------------------------------------|-----------------------------|
| Active Hold | Reason |
| <input checked="" type="checkbox"/> | Awaiting Invoice Appr |
| | Awaiting Secondary Approval |

Scheduled Payments

| Curr | Amount | Remaining | Due Date | Held |
|---|--------|-----------|-------------|--------------------------|
| <input checked="" type="checkbox"/> USD | 108.00 | 108.00 | 03-NOV-2010 | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

Actual Payments

| Paid E | Paid On |
|--------|---------|
| | |
| | |
| | |

Payment Overview | View Receipt | View PO | Supplier | Invoices

1109 | 50513 | 50131 | 0135 | 01205 | 0007

EXHIBIT



County of Henrico Inter-Departmental Transfers

Return to
Oracle
Applications

Log Off
IDT Help

[Sender](#) | [Receiver](#) | [Sent History](#) | [Received History](#) | [Change Sending Dept/Responsibility](#)

Start IDT

Select Credit Account Display Rows: IDT Running Total: 0

Line 1 Accounting Information

Fund

Natural Account

Cost Center

Function

Project

Location

Transaction Details

Select from the list above OR Key in the values below

| fund | acct | ccntr | func | proj | loc |
|------|-------|-------|------|-------|------|
| 0000 | 00000 | 00000 | 0000 | 00000 | 0000 |

Quantity Unit Price Amount

Description

Select Receiver:

Save and Continue

Submit to Receiver

Undo Changes

Attach Documents

This form applies only to Business Meals, and must be completed for ALL business meals. It does not apply to meals for overnight travel (for which School Travel Policies and Regulations apply), for on-site meals provided by the Schools for its convenience (such as for Board Meetings), or for de minimis meals (such as for infrequent employee recognition lunches, or refreshments at recognition meetings, etc.)

Employee Name: _____ Department _____

The purpose of this form is to document the qualification of business meals for reimbursement. The following information is required for reimbursement:

- Original, itemized receipt for the business meal
- Business Reason, and Description of Substantial Business Discussion, Meeting, Negotiations or Transaction
- List of all attendee’s names and employer/affiliation

REIMBURSEMENT AMOUNT: \$ _____ DATE OF MEAL: _____

NAME OF RESTAURANT/FACILITY: _____

BUSINESS REASON:

- Engage in new, encourage continuation of, or discuss status of/changes to a business or inter-governmental relationship
- Meals with civic leaders at official school business function
- Meal at trade or professional association meeting
- Other (describe) _____

DESCRIPTION OF SUBSTANTIAL BUSINESS DISCUSSION, MEETING, NEGOTIATION OR TRANSACTION:

Specific Business Benefit Required: _____

NAME AND EMPLOYER/AFFILIATION OF PARTICIPANTS: (If more than six, list total and employer/affiliation)

| | NAME OF PARTICIPANTS | EMPLOYER/AFFILIATION |
|---|----------------------|----------------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |

I certify the above expenses are business related, and that all information on this form is true and correct.

Employee Signature _____ Date

Account Coding and Authorized Signature. Please provide copy of receipt or invoice.

| Fund | Account | Cost Center | Function | Project | Location | Amount |
|------|---------|-------------|----------|---------|----------|--------|
| | | | | | | |
| | | | | | | |

| Approval | Initial | Date |
|------------|---------|------|
| Supervisor | | |
| Finance | | |

County of Henrico, Virginia
Pay-In Voucher

Cash Receipt Voucher No. **P XXXXX**

Received of: _____ Date _____

For: _____ \$ _____

| FUND | ACCOUNT | CENTER | FUNCTION | PROJECT | LOCATION | INTERFUND | USE 1 | USE 2 | AMOUNT |
|------|---------|--------|----------|---------|----------|-----------|-------|-------|--------|
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | 0000 | 00000 | 00000 | |
| | | | | | | | | TOTAL | |

Department: _____

Received by: _____

EXHIBIT X-5



REMITTANCE STATEMENT

School _____

Department _____

Date _____

The following listed funds of the School Board have been collected and are herewith remitted:

| CODE | DESCRIPTION | AMOUNT |
|-------------------------|---|---------------|
| 41282 | Tuition – Summer School | \$ |
| 41283 | Tuition – Adult Education | \$ |
| 40781 | Tuition – Winter | \$ |
| 40783 | Tuition – Adult Nursing | \$ |
| 50890 | iBook Fees | \$ |
| 40224 | Drivers Education | \$ |
| 40221 | Parking Fees | \$ |
| 40780 | G.E.D. – Adult Fees | \$ |
| 40931 | Damaged & Lost Textbooks | \$ |
| 40933 | Student Activities | \$ |
| 40222 | School Facilities Rental | \$ |
| 41271 | Recovery of Wages – School Facilities Use | \$ |
| 43220 | Miscellaneous – Identify Source of Funds: <i>(i.e. School Damages, Instructional Materials, etc.)</i> | \$ |
| TOTAL REMITTANCE | | \$ |

Signature – Principal or Financial Secretary

County of Henrico, Virginia
CAPITAL BUDGET REQUEST
FOR TRANSFER OF FUNDS BETWEEN PROJECTS

REC. NO. 126
 (OMB USE)

DEPARTMENT: Schools DATE: _____
 FROM PROJECT TITLE: (1) _____
 FROM PROJECT TITLE: (2) _____

| FUND NO. | NAT. ACCT. | COST CNTR | FUNC | PROJECT | LOCAT | | TRANSFER AMOUNT | UNENCUM. BAL. (OMB Use Only) |
|----------|------------|-----------|------|---------|-------|--|-----------------|------------------------------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

| | | |
|------------------------------|-----------------------|-----------------------|
| Project Appropriation (CFY): | (1) Project No. _____ | (2) Project No. _____ |
| Less Amount Above: | _____ | _____ |
| Revised Amount: | _____ | _____ |

TO PROJECT TITLE: (1) _____
 TO PROJECT TITLE: (2) _____

| FUND NO. | NAT. ACCT. | COST CNTR | FUNC | PROJECT | LOCAT | | TRANSFER AMOUNT | UNENCUM. BAL. (OMB Use Only) |
|----------|------------|-----------|------|---------|-------|--|-----------------|------------------------------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

| | | |
|------------------------------|-----------------------|-----------------------|
| Project Appropriation (CFY): | (1) Project No. _____ | (2) Project No. _____ |
| Plus Amount Above: | _____ | _____ |
| Revised Amount: | _____ | _____ |

Explanation/Justification of this Request:

Requested by: _____
 Department Head

| | |
|--|---|
| <p>Reviewed By:</p> <p>OMB Analyst _____ Date _____</p> <p>OMB Director _____ Date _____</p> <hr/> <p>OMB COMMENTS:</p> <p>Recommended By:</p> | <p>Director of Finance _____ Date _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Deputy County Managers _____ Date _____</p> <p>Approved By:</p> <p>County Manager _____ Date _____</p> |
|--|---|

County of Henrico, Virginia

REQUEST FOR AMENDMENT TO THE ANNUAL FISCAL PLAN

FROM: Schools Department DATE: _____

Table with 7 columns: FUND NO., NATURAL ACCOUNT NO., COST CENTER NO., FUNCTION NO., PROJECT NO., LOCATION NO., AMOUNT. Includes rows for Sub-Total Page 1, Sub-Total of Continuation Page(s), and GRAND TOTAL.

Reason for this Request:

Horizontal lines for providing the reason for the request.

Requested by: _____ Department Head

OMB COMMENTS:

Reviewed By:

OMB Analyst _____ Date _____

OMB Director _____ Date _____

Recommended By:

Director of Finance _____ Date _____

Deputy County Manager _____ Date _____

Approved By:

County Manager _____ Date _____

SOURCE OF FUNDING:

EXHIBIT X-9
INTENTIONAL LEFT BLANK

EXHIBIT X-10
INTENTIONAL LEFT BLANK

EXHIBIT X-11
INTENTIONAL LEFT BLANK

HENRICO COUNTY PUBLIC SCHOOLS

Travel Services Agreement

(use to purchase travel package)

This agreement between _____ and _____ is made
vendor school
 this _____ day of _____, 20____ for the transportation of _____ students/teachers/chaperones
number
 to _____, _____ on _____ with
destination city, state date of departure
 return on _____ and other such services as described as follows:
date of return

This trip will commence at _____ a.m./p.m. with estimated arrival at the destination at
departure time
 _____ a.m./p.m. The estimated return to the beginning location will be _____ a.m./p.m. The
arrival time at destination
 trip's beginning/return location will be _____. Transportation for this
departure/return location
 trip will be provided by _____. The commercial carrier must be approved by Henrico County
carrier name
 Public Schools and will provide _____-passenger coaches.
number capacity of bus

The vendor will be paid _____ payable upon receipt of bill. **No change in the**
total cost
total cost of this contract will be considered later than fourteen (14) days prior to travel. If any increase
is proposed, the school may accept the proposed increase or cancel this agreement, at its sole discretion.

It is understood that the vendor is an independent contractor and neither the vehicle operator nor the vendor or carrier or any of their employees is to be deemed a school employee. The vendor hereby indemnifies and holds harmless the County School Board of Henrico County and its agents and employees for the acts or omissions of the vendor and the carrier, and their officers, agents or employees in performing this agreement.

The vendor warrants that the carrier has valid insurance coverage of \$5,000,000 combined coverage for all bodily injury and property damage claims arising from a single occurrence. If the vendor is a travel company, it warrants that it has valid insurance coverage of \$1,000,000 combined coverage for all bodily injury and property damage claims arising from a single occurrence. The carrier must be approved by Henrico County Public Schools and may not subcontract any portion to any other carrier. **Henrico County Public Schools must be named as an additional insured on all insurance policies related to this contract.** It is understood that all buses will be capable of communicating with each other throughout the trip and that the carrier is a currently approved carrier with the Federal Motor Carrier Safety Administration for out-of-state trips and the Virginia Department of Motor Vehicles for in-state trips.

This agreement is subject to all laws and regulations of local, state, and federal governments.

**HENRICO COUNTY PUBLIC SCHOOLS
Travel Services Agreement**

Execution of this contract shall serve as certification that any person providing services to the School Division under this contract (i) has not been convicted of a felony or any offense involving the sexual molestation or physical or sexual abuse or rape of a child; and (ii) has not been convicted of a crime of moral turpitude.

This agreement represents the entire understanding between the parties, and no modification, alteration, or waiver of any terms or conditions of this agreement shall be effective unless reduced to writing and signed by authorized representatives of the parties. IN THE EVENT OF ANY CONFLICT BETWEEN THIS AGREEMENT AND ANY RELATED CONTRACT, THE TERMS OF THIS AGREEMENT SHALL PREVAIL.

In witness whereof, the parties sign below:

| | |
|-------------|-------------------------------|
| _____ | _____ |
| Vendor Name | Name of School Principal |
| _____ | _____ |
| Signature | Signature of School Principal |
| _____ | _____ |
| Title | Date |
| _____ | |
| Date | |

NOTE TO VENDOR:

ANY DOCUMENT GENERATED BY THE VENDOR WHICH IS A PART OF THIS CONTRACT BETWEEN THE SCHOOL AND THE VENDOR MUST BE SUBMITTED PRIOR TO THE EXECUTION OF THIS CONTRACT.

EXHIBIT X-13
INTENTIONAL LEFT BLANK

PETTY CASH VOUCHER
HENRICO COUNTY PUBLIC SCHOOLS, HENRICO COUNTY, VA

Please pay the following amount from petty cash:

| BUDGET CLASSIFICATION: | | | | | | Description | AMOUNT |
|------------------------|--------------|-------------|----------|----------|---------|-------------|--------|
| Fund | Nat. Account | Cost Center | Function | Location | Project | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| TOTAL | | | | | | | |

Prepared by _____ Date _____ Approved by _____ Date _____

Received from Petty Cash \$ _____ as described above.

Signature of Recipient _____ Date _____

EXHIBIT X-14

| | Date | Recipient of Petty Cash | Purpose or Description | Fund, Nat. Acct., Cost Center, Function, Location, Project | Amount Expended | Cash In (Replenish or Returned) | Cash Out (Advances or Expenditure) | Total Cash in Box | Cash Count (Initials) |
|----|------|-------------------------|------------------------|--|-----------------|---------------------------------|------------------------------------|-------------------|-----------------------|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
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| 24 | | | | | | | | | |
| 25 | | | | | | | | | |

EXHIBIT X-15

SECTION X
GENERAL ACCOUNTING

A. PURPOSE

This section is designed to include those general type procedures and forms which are used to process many different types of billings, payments, and other needs from all areas of the Henrico County Public Schools.

B. INVOICING

Invoices (EXHIBIT X-1) are prepared in the Finance Department as necessary on a standard computerized form. Invoices are prepared for the following as requested by other departments of the School Board.

1. Student Tuition - The School Board annually approves tuition rates for out-of-county students. These rates are based on actual costs. The principal must forward a copy of his/her approval letter and the approved variance request form to the Assistant Superintendent for Finance and Administration where an invoice for tuition costs is prepared and sent to the parent/guardian.

Any checks for tuition that are received by an individual school should be forwarded to the Assistant Superintendent for Finance and Administration.

2. Homebound Instruction - Invoices are prepared from information supplied by the Director of Exceptional Education.
 - a. Name and address of institution to be billed
 - b. Period covered for homebound instruction of non-county resident students
 - c. Number of student days
 - d. Rate of instructional cost
3. Tuition, GED Classes and Testing - Invoices are prepared by the Adult Education Center.
4. Miscellaneous - Invoices for funds owed to Henrico County Public Schools are prepared and mailed by the Finance Department, including but not limited to, the cost of preparing mailing labels, bulk mailing, court cases involving restitution, promissory notes, damage to school property, reimbursements, and salary overpayments.

In the event payment is not received in a reasonable time, the accounts may be turned over to the School Board Attorney for collection or, if appropriate, submitted to the Virginia Department of Taxation's Debt Setoff Program.

5. Remittance Schedule - The collection of various fees and charges occur throughout the year in many school locations. Below is a schedule for school-collected funds:

| | |
|--|-----------------------------------|
| a. Parking Fees | October, January and June |
| b. Summer School Tuition | First workday following August 15 |
| c. Lost and Damaged Textbooks | October, January and June |
| d. Driver's Education (Behind-the-wheel) | October, January and June |
| e. Laptop Fee | October, January and June |

Funds must be remitted timely to the Assistant Superintendent for Finance and Administration for pay-in-voucher preparation.

Due to significant increases in the cost of textbooks, schools may retain a textbook balance for the purpose of making refunds. Limits include:

- a. Secondary Schools - \$200
- b. Elementary Schools - \$75

C. SCHOOL ASSIGNMENT/VARIANCE PROCEDURES (*July 1, 2015*)

In accordance with HCPS regulation R6-03-011, students in Henrico County are expected to attend the school which serves the geographical area in which they live, unless they have been accepted to either regional or division-wide educational programs (i.e., specialty centers, exceptional education programs). Placements based on academic programs or exceptional education services are not variances and will be handled by the appropriate director of Elementary, Secondary, or Exceptional Education. Siblings of students accepted into academic programs or placed in exceptional education programs may not attend the school out of their residential zone unless they are also placed or accepted into a special program at that school.

Parents may, however, request variances for their children to attend a school other than their home school only for certain specific and special circumstances, as indicated in the variance "codes" below. Variance requests must be accompanied by full residency documentation. Any approved variance is contingent upon the parents providing transportation to and from school, the student's regular and prompt attendance (i.e., unexcused absences, unexcused tardies, or excessive early dismissals), adherence to school rules, regulations, and HCPS policy by both the student and parents and payment of tuition if required. (Refer to HCPS Policy P6-03-11 and Regulation R6-03-011)

The following process will be utilized when adhering to approved tuition variances:

1. **Principal/School will submit a copy of completed variance form, approval variance letter and residency documentation to Finance Office.**
2. **Records Management will contact the school to determine tuition for full year or one semester, including any special circumstances (i.e. IEP, PLC/GRAD, Part-time program, or tuition waiver).**
3. **School Finance will generate and mail payment letter and invoice to the parent within 5 business days from receipt of approved variance and supporting documentation.**
4. **School Finance will add parent/student information to current fiscal year tuition spreadsheet for tracking.**
5. **School Finance will forward tuition spreadsheet to Records Management for review within 2 business days of the close of each nine week quarter, for a status update.**
6. **If tuition is not received by School Finance by the deadline dates listed on the payment letter and invoice, a past due reminder invoice will be sent out 2 to 3 business days after due date.**
7. **School Finance will provide an updated spreadsheet to Records Management for all non-payment parents/students for review, the week before winter break (NLT mid-December).**
8. **If payment is not submitted two weeks prior to second semester due date, Records Management will be contacted to determine if variance should be revoked.**
9. **Records Management and Principal will decide revocation of variance and notify and submit supporting information to Finance Office.**
10. **Upon the decision to revoke a variance, the Principal/School will mail a letter to the parent, indicating the final resolution, which cannot be appealed (R6-03-011).**

- 11. Student will be withdrawn from Henrico County Public Schools system as of the date stated in the revocation variance letter, at which time School Finance will be notified.**
- 12. School Finance Office will update Tuition Spreadsheet to indicated withdrawal status and forward to Records Management for review.**
- 13. School Finance will submit unpaid tuition to collections through the Debt Set Off system.**

D. EXPENDITURES

1. Expenditure documents, Purchase Requisitions, Direct Pay Invoices, Inter-Departmental Transfers, etc., must be approved and signed by the cost center manager and forwarded to the Finance Department where they will be submitted to the County accounting office.
2. Expenditures for personal service payments must follow the guidelines established by the Finance and Human Resources Departments and must be forwarded to the Assistant Superintendent for Finance and Administration for authorization. (See Section H. below for contract procedures to purchase services)
3. Other transactions will be conducted in accordance with purchasing policies and ordinances.
4. In order to be approved, Inter-Departmental Transfers must credit the appropriate account codes that bore the original charge. For example, an expenditure and IDT for fuel, supplies, equipment, etc., must be credited to like account codes. Departments initiate IDTs with the account code to be credited. The IDT is sent to the department responsible for providing the debit account codes. Then the IDT is sent to the Finance Manager for processing.

E. DIRECT PAY INVOICES

1. The Oracle Direct Pay Invoice (EXHIBIT X-2) is used to make payments for which an approved obligation for payment exists. (See Section IV of this manual for an overview of this method of payment.)
 - a. Schools - School locations with activity fund accounts may make purchases of less than \$500.00 from those accounts using a direct pay invoice. The school may request reimbursement periodically from the appropriate account managed by their respective cost center manager using a Direct Pay Invoice. Copies of invoices or copies of paid receipts must accompany the request for reimbursement.
 - b. Locations Without Activity Funds - Locations or departments without activity fund accounts must make purchases of less than \$ 2,000 using a Direct Pay Invoice.
2. A Direct Pay Invoice may be used for expenses already incurred, including:
 - a. Conference/travel reimbursement (See SECTION VI of this manual)
 - b. Payments for utilities
 - c. Maintenance/repairs
 - d. Small Purchase Authorization less than \$2,000
 - e. Other obligations due which are pre-approved by the Assistant Superintendent for Finance and Administration
 - f. Honoraria, not to exceed \$100
 - g. Advertising
 - h. Business Meals (R9-08-005 Regulations Pertaining to Business Expenses April 2015)

- 1.) Meals on HCPS Premises or Worksite (Exhibit X-4)
- 2.) Meals off HCPS Premises (Exhibit X-4)
3. Use of the Direct Pay Invoice to avoid making a purchase using the Purchase Requisition process is prohibited and the payment must comply with the Section 16-10 of the Code of Henrico County that relates to unauthorized purchases. Employees may be personally liable for purchases not made in compliance with HCPS policies and regulations.
4. After a Direct Pay Invoice has been properly entered and printed and initialed by cost center manager, it is then routed to the Department of Finance for review and authorization.
5. Items which may be PREPAID on the Direct Pay Invoice are as follows:
 - a. Subscriptions to publications, magazines
 - b. Membership dues
 - c. Advance registration fees
 - d. Postage
 - e. Certain publications
 - f. Other payments approved by the County general services office, as outlined in the Oracle Procedures Manual in the Accounts Payable module. <http://wfin126/FinHome/orahelp.htm>
6. Procedures for entering a Direct Pay Invoice - Instructions for using the Oracle Financial Management System are located in the on-line manual. <http://wfin126/FinHome/orahelp.htm>
7. General Instructions:
 - a. After the Direct Pay Invoice is printed and approved by the appropriate cost center manager, a photocopy of the approved document should be made and maintained in the initiating department's files.
 - b. If the Direct Pay Invoice is a prepayment, be sure all prices and addresses are correct. Indicate in the description of the Direct Pay Invoice that the item is a "prepayment" and include any shipping or handling costs in the total. The original and one copy of the supporting documentation that should be sent with the check to the supplier should be attached to the Direct Pay Invoice and marked "Handling Required". If the supplier has selected to be paid electronically a check will not be cut and "Handling Required" cannot be selected. The initiator of the payment should contact the supplier and provide them with the documentation needed to apply the payment correctly.
 - c. The original supplier invoice that is being paid or other supporting documentation must be attached to the Direct Pay Invoice.
 - d. When submitting the Direct Pay Invoice ONLY include the account codes on the overview page (EXHIBIT X-2) and approval by the appropriate cost center manager. The County Accounting department scans in all overview and invoice pages. Excess information on the overview page cannot be read by the scanner. No large blocks of texts should appear below the overview text such as the distribution page or the approval line "cut and pasted" from the PA Form.

F. INTER-DEPARTMENTAL TRANSFER INVOICES

The Inter-Departmental Transfer Invoice (IDT) (EXHIBIT X-3) is used to transfer expenses between and/or among agencies of County government and departments of the School Board, or between and/or among departments of the School Board.

1. Preparation of an IDT is controlled through access to the Oracle Financial Management System. Only authorized users may initiate requests for reimbursements to their respective departments through this system. The Finance Department shall make the determination of the individuals who will be authorized to complete this function and will initiate the set up within the Oracle Financial System.
2. Instructions for entering the transaction into Oracle are located in the On-Line Manual in the General Ledger section of the instructions. <http://wfin126/FinHome/orahelp.htm>
3. The IDT typically originates in the department rendering services or goods to another. It is generally based upon a request for the services or goods by the user department. The department supplying the services or goods will enter as the "sender" in Oracle the credit side of the transaction including all appropriate accounting codes and a concise, but complete explanation in the description section. Do not submit the transaction at this time. Before submitting the transaction in Oracle, the originator should SAVE the document and print it. It will be assigned a number electronically. Only after printing and forwarding to the user department is the document "submitted" in Oracle.
4. A copy of the document should be sent to the department which was the recipient of the goods or services for proper coding. The receiver shall write on the document the proper codes that should be charged and show an appropriate approval signature, then forward it to the Finance Manager for approval and proper entry of the debit side of the transaction into Oracle. Only the Finance Manager may enter the debit side of the transaction for School Board account codes.
5. After approval electronically by the Finance Manager, the transaction is sent to the Henrico County accounting office electronically for processing.
6. IDT Invoices must be charged in the appropriate accounting codes for the goods or services in order to be approved. This process cannot be used to transfer funds from one account to another within a department.

G. REVENUES, PAY-IN VOUCHER FORMS, AND REMITTANCE STATEMENTS

1. Revenue Descriptions - Revenues are classified as:
 - a. Local Appropriation
 - b. Sales Tax
 - c. State Aid
 - d. Federal Funds
 - e. Other (miscellaneous sources)
2. Approval - All monies require Board of Supervisor's approval for appropriation.
 - a. Local support is part of the ANNUAL FINANCIAL PLAN adopted by the Board of Supervisors.
 - b. Sales tax receipts are a function of school age population as a portion of statewide school age population and statewide state sales tax collections.
 - c. State Basic Aid is based on a formula and distributed as the result of the General Assembly's approved appropriation for Standards of Quality.

- d. Other state revenues are "categorical" payments and are generally a function of the number of students participating and the amounts available for each category.
- e. Federal funds are received primarily for adult basic aid, refugee assistance, military residents, and grants.
- f. Other revenues include all sources of funding other than those listed above. These sources are independent of funding levels through federal, state, and local taxation resources.

3. Revenue Remittances

- a. Monies from external sources are receipted by the Finance Department and forwarded to the County treasurer on Pay-In Vouchers (PIV) (EXHIBIT X-5).
- b. Receipt of currency is discouraged but may be handled as in "a.," except for School Food receipts and other activities as they become exempt.
- c. Remittances of amounts due from schools are to be made in accordance with the Remittance Schedule set forth earlier in this section.
- d. State funds are remitted to the County treasurer via electronic fund transfer, with a copy being sent to the Finance Department through proper channels.
- e. Under special circumstances, receipts may be posted to operating accounts to offset incurred expenses. The Assistant Superintendent for Finance and Administration approves such deposits. The basic criterion is that the refund is an expenditure refund of a current year outlay.
- f. For summary remittance purposes, a preprinted Remittance Statement Form (EXHIBIT X-6) is available.

H. TRANSFERS/AMENDMENTS

- 1. Transfers (EXHIBIT X-7) must be processed in compliance with current School Board Policy 9-02-006. Budget transfers should be identified, projected and initiated as early in the fiscal year as feasible.
- 2. Statements of reason/justification must be clearly stated so that they are understandable to an uninformed reader and should project the total amendment required for the fiscal year
- 3. Amendments (EXHIBIT X-8) to the budget require specific authorization of the School Board, approval of the Board of Supervisors, and must meet the State's established requirements for budget preparation.

I. CONTRACTS UTILIZED IN PURCHASING SERVICES

A contract is needed any time personal services are purchased, whether paid using budgeted funds or from the school activity account. Personal services are defined as work performed by an individual or company for the benefit of students or staff. Personal services include, but are not limited to, tour or transportation services for field trips, band or choral assistants, guest speakers, caterers, DJs, workshop presenters, etc. Contracts must be initiated at least two weeks prior to the date of service.

- 1. Agreements for Services - The Assistant Superintendent for Finance and Administration, in consultation with the County attorney's office, has provided two Agreements for Services that should be used to purchase personal services in the absence of a contract from the vendor. These agreements may be executed without further legal review so long as the terms and conditions of the form are not altered.

- a. Agreement for Services-Budgeted Funds
(See: <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) - This form should be used when payment will be made on a Direct Pay Invoice or Purchase Order. The vendor and department head must sign the form and then forward it to the Assistant Superintendent for Finance and Administration for approval at least **two weeks** prior to the date of service.
- 1.) The originating department must complete the Agreement for Services with the following information:
 - a.) Date of contract
 - b.) Name of contractor (first, middle initial, last) or company name
 - c.) Cost of services
 - d.) Services to be performed or product to be provided AND the date(s) of delivery
 - e.) Rate of compensation and frequency of payment
 - f.) Signature of contractor
 - g.) Address of contractor
 - h.) Phone number of the contractor
 - i.) Date signed by the contractor
 - j.) Name of the originating department, initialed by the department director
 - k.) Initials of the contractor certifying employment status with Henrico County
 - 2.) Forward the Agreement for Services to General Services for approval. If the cost of the services, including all charges, is less than \$2,000 the contract must be accompanied by a Purchase Authorization Form. If the cost is \$2,001 or more, the contract must be accompanied by an approved Purchase Requisition to encumber funds. General Services will assign a contract number and return a copy of the approved Agreement for Services to the originating department.. All requests must follow the proper procurement methods based on the dollar value of the purchase.
 - 3.) The originating department is responsible for sending a copy of the fully executed contract to the contractor.
 - 4.) After completion of the services, the originating department must notify the General Services Department if purchase was made on a requisition so that payment can be processed. The originating department will be responsible for payments if purchase was made on a purchase authorization.
- b. Agreement for Services-School Activity Fund
(See: <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) This form should be used when payment will be made from a school's checking account. The principal, or his/her administrative designee in the absence of the principal, is the only person authorized to sign the agreement and it does not require any further review or approval as long as no changes are made to the form. If the contractor makes changes to the terms and conditions of the agreement, the agreement must be forwarded to General Services for processing and legal review at least **two weeks** prior to the date of service. According to School Board Policy 9-09-001, any employee may be held personally responsible for purchases made without proper approval.

- 1) The school employee requesting to purchase personal services must complete the Agreement for Services with the following information:
 - a.) Date of contract
 - b.) Name of vendor (first, middle initial, last) or company name
 - c.) Cost of services
 - d.) Services to be performed or product to be provided AND the date(s) of delivery
 - e.) Rate of compensation and frequency of payment
 - f.) Vendor's signature
 - g.) Vendor's complete address
 - h.) Vendor's phone number
 - i.) Date signed by the vendor
 - j.) Name of the originating department, with authorized departmental signature
 - k.) Initials of the contractor certifying employment status with Henrico County
 - 2) The completed Agreement for Services must be forwarded to the school bookkeeper. The bookkeeper will obtain the principal's approval and signature and code the payment for 1099 reporting if necessary.
 - 3) A copy of the fully executed contract must be returned to the vendor.
2. Transportation Agreement - The Transportation Agreement (See: <http://hcpssp.henrico.k12.va.us/sites/hcpsforms>) must be completed when purchasing transportation for student trips, from one of the five commercial carriers on contract with HCPS. The Transportation Agreement shall serve as the sole contractual agreement between the commercial carrier and your school. **No other documents, including confirmation letters or contracts from the vendor, may be signed by any school employee.** More than one quote does not have to be solicited to choose a carrier unless the school wishes to do so. If using a travel company to book an out of town field trip, they must adhere to our contractual obligation with our commercial carriers. Thus two forms would need to be submitted with the field trip packet: the Transportation Agreement with the Commercial Carrier and the Travel Agreement with the booking agency.
- a. The originating employee must complete the Transportation Agreement with the following information:
 - 1.) Name of the vendor
 - 2.) Name of the school
 - 3.) Date the agreement is made
 - 4.) Number of students/teachers/chaperones
 - 5.) Name of trip destination
 - 6.) City and state of trip destination
 - 7.) Date of departure
 - 8.) Date of return
 - 9.) Time of departure
 - 10.) Approximate arrival time at destination
 - 11.) Approximate return time at the departure location
 - 12.) Departure/return location

- 13.)Carrier name if different than vendor
 - 14.)Number of buses
 - 15.)Capacity of each bus
 - 16.)Total cost of the trip
 - 17.)Completed vendor signature section (page 2)
- b. The Transportation Agreement must be attached to the field trip application form and forwarded to the school bookkeeper. The bookkeeper will obtain the principal's approval and signature and code the payment for 1099 reporting if necessary.
 - c. A copy of the fully executed agreement must be returned to the vendor.
3. Travel Services Agreement - The Travel Services Agreement (EXHIBIT X-12) must be completed when purchasing anything in addition to transportation for student trips, for example admission tickets, meals, lodging, etc., either from a commercial carrier or travel company. If the vendor sends the school any document (including a confirmation document) that requires the signature of a school representative, it must be attached to the completed Transportation Agreement before it is submitted for approval. (See also SECTION IV of this manual for purchasing guidelines.)
- a. The originating employee must complete the Travel Services Agreement with the following information:
 - 1) Name of the vendor
 - 2) Name of the school
 - 3) Date the agreement is made
 - 4) Number of students/teachers/chaperones
 - 5) Name of trip destination
 - 6) City and state of trip destination
 - 7) Date of departure
 - 8) Date of return
 - 9) Additional services to be purchased
 - 10) Time of departure
 - 11) Approximate arrival time at destination
 - 12) Approximate return time at the departure location
 - 13) Departure location
 - 14) Name of the commercial carrier (must be approved by HCPS)
 - 15) Number of buses
 - 16) Capacity of each bus
 - 17) Total cost of the trip
 - b. The Travel Services Agreement, vendor documents (if applicable), and quote sheets must be attached to the field trip application form and forwarded to the principal for approval. After the principal has approved the trip, the field trip application package must be sent to the appropriate instructional director for approval.
 - c. Once approved by the Division of Instruction, the final approved field trip package will be returned to the school bookkeeper in elementary schools who will notify the originating

employee that the trip has been approved, and to the Activities Director for secondary schools.

4. Vendor Contracts - A vendor contract is any document from an outside entity that obligates the school or HCPS to terms and/or conditions, regardless of whether there is an associated cost. Vendor contracts may include, but are not limited to, agreements, contracts, confirmations, application or registration forms for student trips, or any document that requires the signature of the authorized school system representative or any form of pre-payment (deposit).

If a document is presented that requires a signature from the authorized school system representative and the services will be paid from budgeted funds, the Assistant Superintendent for Finance and Administration is authorized to sign the document only after it has been reviewed and approved by the Assistant County Attorney.

If a document is presented that requires a signature from the school representative and the services will be paid from a school activity account, the principal, or his/her administrative designee in the absence of the principal, is authorized to sign the document only after the County attorney's office has reviewed and approved it.

All documents that require legal review should be sent to General Services. Documents should not be sent directly to the County attorney's office.

- a. The originating department or employee must verify that the vendor contract contains:
 - 1) Name of contractor (first, middle initial, last) or company name
 - 2) Cost of services
 - 3) Services to be performed or product to be provided AND the date(s) of delivery
 - 4) Signature of contractor
 - 5) Address of contractor
 - 6) Phone number of the contractor
 - 7) Name of the originating department, initialed by the department director
- b. Vendor Contract Addendum (EXHIBIT X-13) - Section 22.1-296.1 of the Code of Virginia, requires that prior to awarding a contract for the provision of services that require the contractor or his employees to have direct contact with students, the school board shall require the contractor and, when relevant, any employee who will have direct contact with students, to provide certification that (i) he has not been convicted of a felony or any offense involving the sexual molestation or physical or sexual abuse or rape of a child; and (ii) whether he has been convicted of a crime of moral turpitude. A signed Vendor Contract Addendum must be attached to each vendor contract before it will be approved.
- c. Forward the Vendor Contract to General Services for approval. If the cost of the services, including all charges, is less than \$5,000 the contract must be accompanied by a Purchase Authorization Form. If the cost is \$5,000 or more, the contract must be accompanied by an approved Purchase Requisition to encumber funds. General Services will assign a contract number and return a copy of the approved Agreement for Services to the originating department. . If the contract is being paid from a school checking account, the approved contract will be returned to the school bookkeeper. All requests must follow the proper procurement methods based on the dollar value of the purchase.

It is not necessary to complete an Agreement for Services in addition to the vendor contract.

The originating department or school bookkeeper is responsible for sending a copy of the fully executed contract to the contractor.

J. PETTY CASH PROCEDURES

1. Authorization - According to School Board Policy 9-08-003, the Superintendent may be authorized by School Board resolutions to establish one or more petty cash funds not to exceed \$500 each.
2. Purpose - The availability of petty cash funds in departments is a privilege granted for increased efficiency of operations. A petty cash fund is to be used for minor, non-recurring types of expenditures when payment is required immediately for an authorized purpose. When expenditures occur on a regular basis and payment is not required to be immediate, the payment should be made through the normal procurement and accounts payable process. The normal procurement and accounts payable process should be used whenever possible and should be the preferred method of payment. Adherence to all of the provisions in this policy is mandatory to maintain strong internal control over petty cash funds and to ensure that a fund is not abused. Noncompliance with these policies and procedures or abuse of any petty cash fund may result in termination of the petty cash fund. These policies set forth the guidelines for the establishment, use, and security of petty cash funds on a school-wide basis.
3. Establishment - Any school division/department may request the establishment of a petty cash fund, however it is the position of the Division of Finance that the number of funds should be kept to a minimum. The Finance Manager maintains a petty cash for the use of all departments in Central Office so the creation of additional funds is discouraged.
4. Petty Cash Fund Custodian - Each petty cash fund will have one person named as its custodian. The custodian assumes the full responsibility for the security and records of the fund in his/her care. The fund custodian is the only person authorized to disburse monies from a petty cash fund.
5. Use of Funds - The use of petty cash funds is limited to normal business purposes including the purchase of small generally non-recurring items or small items where a check will not be accepted. A petty cash fund is not to be used to make change resulting from business transactions or to make change for employees. The maximum purchase allowable from petty cash is \$75. Petty cash funds should not be used for the following:
 - a. A depository for revenues collected
 - b. Cashing checks
 - c. Making loans to an employee for any reason
 - d. Making travel advances or reimbursements for travel expenses
 - e. Making purchases of supplies that are available from the clerical storeroom
6. Receiving Funds - Petty cash purchases can be made in two ways: by providing the employee with funds in advance to make a purchase or by reimbursing an employee if the purchase was made from the employee's personal funds. In all instances, petty cash will only be provided to advance or reimburse an employee for authorized expenses.

Petty Cash Advances: Before cash will be advanced, a Petty Cash Voucher (EXHIBIT X-14) must be prepared and approved. The custodian should fill in the amount, description, and date of the voucher. An authorized employee other than the petty cash custodian must approve the voucher. Once the voucher has been approved, the custodian may issue the employee the amount of cash indicated on the voucher. Both the custodian and the employee must sign the voucher when the advance is made. After the purchase is complete, the employee must sign the receipt for the purchase and return it to the custodian along with any unused cash. The custodian will attach the receipt to the voucher, noting the final amount of the purchase on the front of the voucher, and place any returned cash back in the fund. The custodian must insure that the

amount of the receipt and the amount of cash returned agrees with the amount advanced on the voucher. The advance is the responsibility of the employee until the receipt(s) and any unused funds are turned over to the custodian.

Petty Cash Reimbursements: Before an employee can receive reimbursement for an authorized purchase, an approved Petty Cash Voucher must be completed and receipt(s) submitted. If the voucher is not approved, the cash should not be issued. If the voucher is approved, the employee and custodian must sign the voucher and the custodian issues the employee the approved amount of cash. The custodian will attach the receipt to the voucher.

7. **Accounting for Petty Cash Funds** - The custodian is responsible for maintaining accurate and complete records of all petty cash transactions, including advances, reimbursements, and replenishment of the fund. The total of the cash on hand and approved Petty Cash Vouchers at any point in time must equal the total amount approved for the petty cash fund.
8. **Security for Funds** - It is the responsibility of the custodian to insure that a petty cash fund is secured at all times. The petty cash fund should be kept in a locked cash box that is locked in a desk, file cabinet, or safe at night. The locked cash box should be kept out of sight during the day when not in use. All monies and documents must remain locked in the cash box when not in use, and should be handled only by the custodian.
9. **Replenishing Funds** - When a petty cash fund is 50% depleted, or as needed, it may be replenished by issuing a direct pay. The petty cash custodian should prepare a direct pay for the amount of authorized petty cash vouchers in the cash box and attach the vouchers and any related receipts to the back of the direct pay. The direct pay should be made payable to the custodian of the fund and should be designated for pickup at the County accounting office. The direct pay must be signed by an authorized signer in the department and then forwarded to the General Services Department for review and approval. Once County purchasing office has approved the direct pay, it will be forwarded to the Accounting Division for a check to be issued. The custodian will pick up the check from the Accounting Division and take it to the County cashier's office or bank to be cashed. The cash is placed in the cash box and the receipt of the cash is noted on the Petty Cash Fund Reconciliation Worksheet (EXHIBIT X-15).
10. **Verification of Funds** - The custodian of a petty cash fund must count the fund on a regular basis to insure all of the cash and receipts are accounted for. Cash counts should be made on any day the fund is used and after replenishment cash has been deposited into the fund. Cash counts should be documented on the Petty Cash Fund Reconciliation Worksheet with the date the count was made and the results of the count. The supervisor of the custodian should make unannounced petty cash counts in the presence of the custodian at least twice per year. Counts should be documented with the date and initials of the supervisor at the time of verification.
11. **Overages and Shortages** - When cash counts are performed, cash may not equal the authorized petty cash fund amount. After considering any transactions processed through the petty cash fund, if the cash count differs from the authorized amount, the custodian's supervisor must be notified immediately and must count the fund. If the cash count differs by more than \$1, the department head must be notified immediately after the supervisor counts the fund. If a difference of \$5 occurs or differences amounting to greater than \$20 occur over a period of ten business days, the Finance Manager must be notified immediately. The Finance Manager will determine the appropriate handling of all reported differences of \$5 or more.
12. **Theft or Fraud** - Any department suspecting fraud, theft, or mishandling of change funds by a custodian or other employee will notify the Finance Manager immediately. The Finance Manager will evaluate the situation and determine whether it is appropriate to notify the Henrico County Division of Police, the Director of Internal Audit and the Assistant Superintendent of Finance and Administration.

13. Closing a Petty Cash Fund - If a petty cash fund is determined to be unnecessary, the custodian may return the fund to the Finance Department with a memorandum signed by the custodian of the fund, the department head and Finance Manager all acknowledging closing of fund. Remaining cash will be deposited using a PIV (Pay in Voucher) reflecting the reconciliation of the fund and eliminating the fund from the approved list as well as general ledger cash account.
14. Miscellaneous - The petty cash custodian should maintain a copy of these policies and procedures for reference.

The Finance Manager will maintain a list of all approved petty cash funds to include the department name, amount of the fund, the date the fund was established, and the custodian name. Every year for the annual audit, the Finance Manager must provide the County accounting department with an **Annual Petty Cash Fund Confirmation** of the funds under their control. The confirmation will include a certification from the custodian and the department head that the funds have been audited and are all accounted for. At that time, the custodian and department head should review the amount of the petty cash fund and its use to determine if the fund should remain open.

K. CHANGE FUND (*November 2012*)

A small change fund for use by secondary school financial secretaries during the school year may be granted on a case by case basis.

For approval, the principal should submit a request in writing to the Assistant Superintendent for Finance and Administration for an amount not to exceed \$100. Once approved, a check will be made payable to the Financial Secretary, and signed by two other authorized check signers. Attach the approval from the Assistant Superintendent for Finance and Administration to the expenditure voucher as the documentation to issue the check.

The following will apply to this change fund:

1. It should be secured at all times (preferably locked in a safe while not in use).
2. It should always total the original amount given to you.
3. The check can be issued, once approved, and the cash *must be returned to the School Activity Funds at the end of each fiscal year* (no later than June 30).
4. It is subject to review at any time, without notice, by Internal Audit.
5. A new change fund will be approved and reissued on an annual basis.

L. 1099 REPORTING

1. Payments made from any school activity account to a person using their social security number as their tax identification number should be coded in the bookkeeping system as a "1099 payment". By November 30 each year, every school must submit to the Assistant Superintendent for Finance and Administration a list of all 1099 payments made in the calendar year. The report must contain the individual's name, social security number, mailing address, date(s) of service, description of the service, and the amount paid. This information is sent to the County accounting office where an IRS Form 1099 will be prepared, if appropriate, and mailed to the individual for tax preparation.
2. The County accounting office will automatically generate an IRS Form 1099 for payments made on a Direct Pay Invoice to a person using their social security number as their tax identification number. No further 1099 reporting is necessary for these payments.

M. GIFTS, BEQUESTS, AND DONATIONS

A Gifts, Bequests, and Donations form is required when a school receives a gift of money or property (See -- <http://hcpssp.henrico.k12.va.us/sites/hcpsforms> for the **updated fill in** form). All gifts require acceptance of the School Board and are presented for approval during monthly meetings as part of the Monthly Financial Statement review.

1. The form must be completed with the following information:
 - a. **Gift - description** of the money (cash, check) or item of property received
 - b. **Value - dollar** amount or **value** as determined by the donor
 - c. **Donor - name** of person or organization making donation
 - d. **School use** - where and for what **purpose** gift will be used.

Once the form is completed and signed by the principal, submit a copy to the Schools' Finance Office.

The school principal is required to notify the General Services Department of any furniture or equipment donated by school patrons or purchased with school activity funds that meets the criteria in SECTION V to be included in the School Board's list of fixed assets. Failure to notify the General Services Department results in an understatement of fixed assets for financial reporting purposes and may result in the school not being able to recover from the self-insurance fund should the item be lost or destroyed.

2. The procedure for making purchases with school activity funds using School Board procedures is as follows:
 - a. An exact determination of the product and *delivered* price including all charges must be made.
 - b. Prepare a Purchase Authorization Form for the purpose of providing all information needed to order the goods.
 - c. A check for the exact amount required to pay for the purchase must be attached to the Purchase Authorization form.
 - d. If the total cost exceeds the amount of the check, the difference must also be shown and proper account codes provided for the difference.

Checks to repay an expenditure already incurred should be sent to the Finance Department where they will be coded directly to the expense area.

The transaction termination date is May 1, each year in order to balance all receipts and expenses by June 30. Orders still open on June 30, may be carried forward to the new fiscal year but require special processing.

N. RECORDS RETENTION

The Archives and Records Division of the Virginia State Library is responsible for determining the retention time and disposition of the financial records as stated in the *Virginia Public Records Act*, Section 42.1-76, *Code of Virginia*.

A copy of the latest records retention and disposition schedule is available from the Records Manager in the Division of Finance (also, see Exhibit IX-29).

O. USE OF SCHOOL FACILITIES

The School Board has established very specific rules and regulations concerning the use of school facilities for other activities. Adherence to these rules and regulations is mandatory. (See School Board Policy 9-17-001 through 9-17-007 and School Board Regulation 9-17-002 and 9-17-00

SECTION XI
MAIL SERVICE

A. INTEROFFICE MAIL

The inter-school mail service, known as the pony, is used for mail delivery between schools in Henrico County, administrative offices, and general government.

Mail service is provided daily to each school and facilities and is *limited* to the delivery of official communications and materials from Henrico County Public Schools and the County government complex.

For routine mail, brown inter-departmental mail envelopes or manila envelopes are used, allowing for reuse at a substantial cost savings. Care must be taken so that small items will not be overlooked and left in envelopes.

Boxes or cartons mailed through the interoffice mail may not exceed 12"x12"x18" in size or 50 pounds in weight when full. Parcels that exceed this size and/or weight create an injury risk for the driver.

Requests for special deliveries or questions should be directed to the Mailroom Supervisor. Every effort will be made to accommodate special requests.

B. U.S. MAIL

Outside mail is delivered to the U. S. Post Office once a day, in the late afternoon. Forms for any special mailing instructions, such as certified mail, return receipts, or insurance are available in the mailroom and must be completed by the sending department.

C. COMMERCIAL COURIER MAIL

Commercial mail services are available for outgoing deliveries through United Parcel Service. See the mailroom staff for specifications and assistance.

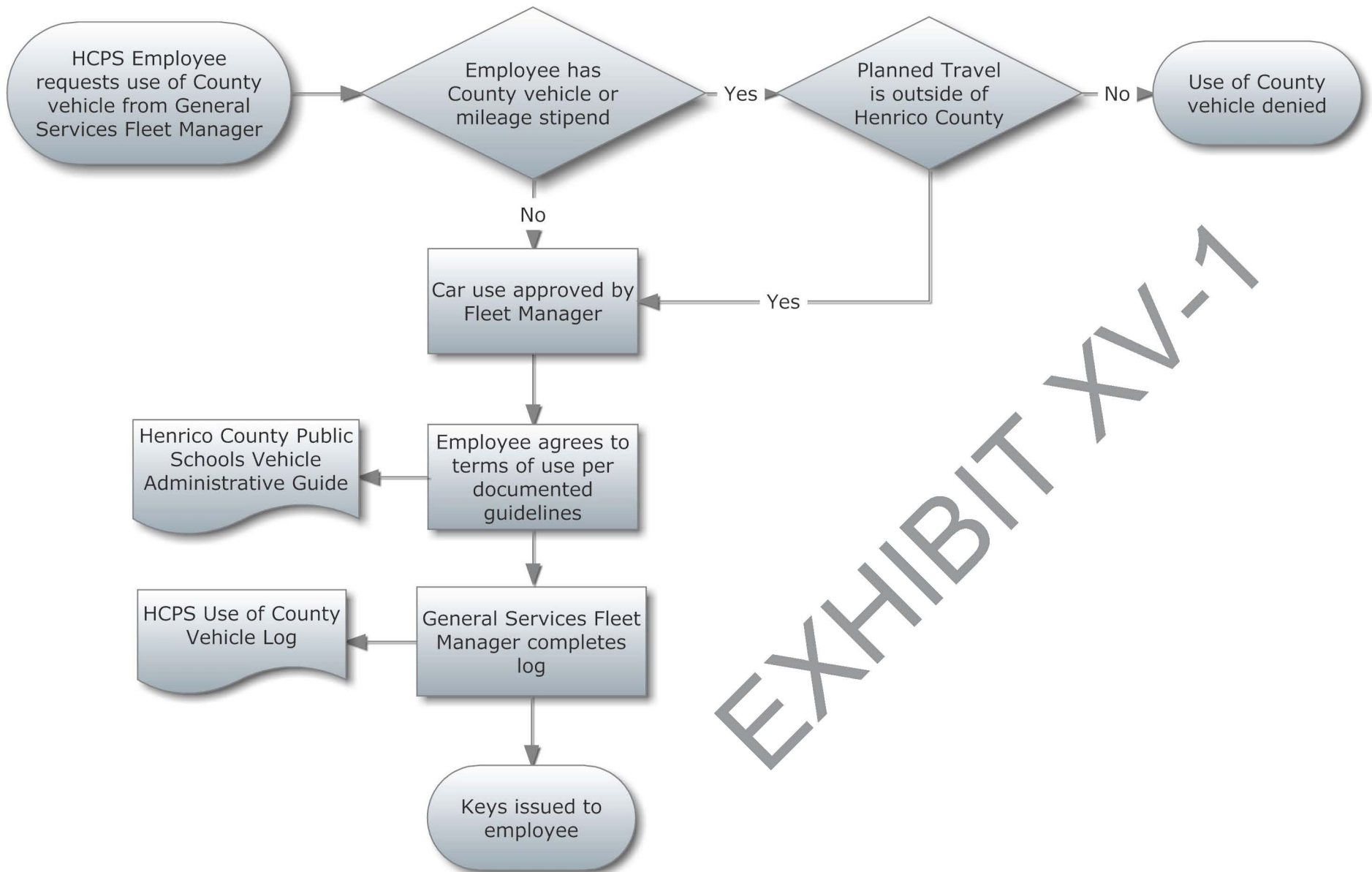


EXHIBIT XV-1

Process Map: HCPS Employee Use of County Vehicle

SECTION XII

WORKERS' COMPENSATION

A. RESPONSIBILITY

Workers' compensation coverage is provided in accordance with Title 65.1 of the *Code of Virginia* to employees who are injured by accident or who develop a disease that is caused by their employment. Principals, directors, and supervisors are responsible for maintaining a safe working environment and must require employees working under their direction to comply with all established safety and workers' compensation rules or practices. The Virginia Workers' Compensation Commission requires that the Employer's Workplace Notice be posted in all worksite locations where it is clearly visible to ALL employees. Every employee is entitled to file a workers' compensation claim regardless of the nature or severity of the claim.

Once claims are received in Central Office, they are forwarded to the County risk management office where a claims adjuster will review and investigate each claim. Employees and supervisors are expected to cooperate and respond fully during the investigation process. If a claim is denied, written notification will be sent directly to the employee from the County risk management office. **Only the County Risk Management Office can determine if an injury will be covered under Workers' Compensation.**

Principals and directors must appoint a workers' compensation claim coordinator and establish a system for the prompt reporting of employee injuries in their respective location. The plan must also include a system for reporting injuries that occur after hours at school-sponsored activities in which employees are expected to participate. All employees, including full- and part-time, must be notified in writing of the reporting system in order to comply with the procedures identified in this section. The claim coordinator is responsible for insuring that appropriate forms are completed. The claim coordinator also has a responsibility to monitor the injured employee's progress until they are released to full duty and insure that all information related to a claim is forwarded timely to the Payroll Office.

Any employee who falsifies any injury claim or collaborates in making a false claim is committing a misdemeanor and will be subject to the full penalties provided by law, as well as disciplinary action or possible termination.

B. REPORTING ACCIDENTS AND INJURIES

Employees must report every accident or injury to their supervisor or claim coordinator as soon as they occur. Supervisors should direct any injured employee to the claim coordinator to complete a Panel of Physicians **and** an Employee's Report of Injury. These two forms must be completed by the employee every time a principal, director, supervisor or claim coordinator becomes aware of an injury, no matter how minor. The employee should also receive a Physical Capabilities Form that the workers' compensation physician must complete if medical treatment is received. The claim coordinator should immediately provide the Supervisor's Investigation Report to the injured employee's supervisor to be completed.

To ensure timely filing of claims with the Virginia Workers' Compensation Commission, the Payroll Office must receive all original claims within two (2) days after the injury. The Commission is authorized to impose penalties for non-timely filing of claims. These penalties will be passed on to the school or department if it is determined that the school or department is responsible for the non-timely filing. Failure of an employee or school to report an accident in a timely fashion may jeopardize the employee's workers' compensation benefits.

1. Injury at Another Location

It is the responsibility of the location where the injury occurs to file claims for injuries. An injured employee must notify the claim coordinator at their home location of the injury; however, they may obtain a Panel of Physicians, Employee's Report of Injury and a Physical Capabilities Statement from the work location where the injury occurred. All forms should be returned to the claim coordinator at the location where the injury occurred.

2. Recurrence of an Injury

An employee who has recurring medical problems related to a prior job-related injury or illness must call the County risk management office for authorization to return to the doctor. The employee must also report the recurring problem or re-injury to the claim coordinator at their school or work location.

If the County risk management office determines the claim is not compensable, regardless of whether it is a new claim or a recurrence, any time lost from work will be charged to the employee's available leave or leave without pay. If compensation benefits have been paid and the claim is subsequently denied, payroll adjustments will be made if necessary.

3. Return to Work

If an injured employee seeks medical treatment, the employee must furnish his or her supervisor with a Physical Capabilities Statement or a work status form completed by the workers' compensation physician indicating clearly when the employee may return to work and any work restrictions. Supervisors may ***not*** allow employees to return to work without a medical release.

The claim coordinator should notify the Payroll Office by email that the employee has returned to work.

4. Modified Duty

Modified duty may be authorized for an employee who still has some physical limitations but has been released by the doctor to return to work. The principal or department director must determine if light duty is available. Questions regarding light duty should be directed to the County risk management office. Every effort will be made to provide modified duty.

C. BENEFITS ELIGIBILITY AND PAYROLL PREPARATION

Once a claim has been accepted by the County Risk Management office, employees are entitled to wage loss benefits if they have not been released to return to work by their workers' compensation physician at the end of seven (7) calendar days. To insure that this waiting period is calculated correctly, ***all missed time authorized by the workers' compensation physician that is related to an injury must be reported as workers' compensation leave.*** Full-time and permanent part-time employees will be charged leave, if available, for time missed from work during the seven day waiting period. If leave balances are not sufficient to cover the first seven days, employees will be charged leave without pay. Temporary employees will not be paid regular wages for the first seven days missed from work.

If still absent after the seventh calendar day, an employee may receive compensation benefits equal to two-thirds of their average weekly wage for up to 500 weeks, subject to maximum and minimum weekly benefits established by law. A proportionate amount of available leave will be charged in each pay period to insure that employees continue to receive a full rate of pay. If no leave is available, employees will only receive compensation benefits equal to two-thirds of their average weekly wage. Sick leave will be used first if available, then annual leave and personal leave. Any employee who elects not to use their personal leave or annual leave to complement compensation benefits must notify the Payroll Office in writing.

If an employee in a leave earning position has not returned to work as the result of a compensable claim after twenty-one (21) days, leave equal to two-thirds of the average weekly wage that was charged during the first seven days of absence will be restored to the employee's leave balance. If an employee does not earn leave, then they will be paid compensation benefits for these first seven days.

Employees not covered by workers' compensation include independent contractors, volunteers, temporary or other individuals employed by an outside agency, and non-School Board employees.

Workers' compensation benefits will be paid for after-hours school activities in accordance with the *Virginia Workers' Compensation Act*. There may be injuries during after-school activities that may not be compensable under the *Act*.

D. FORMS USED IN PROCESSING WORKERS' COMPENSATION CLAIMS

There are four forms used in filing workers' compensation claims— (1) Employee's Report of Accident; (2) Supervisor's Investigation Report; (3) Panel of Physicians; and (4) Physical Capabilities Form. All forms must be completed for every injury that is reported and forwarded to the Payroll Office. Forms may be downloaded from the HCPS website.

1. Employee's Report of Injury (EXHIBIT XII-1)

Employees must immediately notify their supervisor or claim coordinator if they sustain an injury or are disabled by an occupational illness while performing their assigned duties and complete an Employee's Report of Injury. The employee must describe in detail how the injury/illness occurred.

2. Supervisor's Investigation Report (EXHIBIT XII-2)

The injured employee's immediate supervisor must complete this form when an injury is reported.

3. Panel of Physicians (EXHIBIT XII-3)

Virginia law requires that every time an employee reports a work related injury they must be given a Panel of Physicians from which to choose treatment. The Panel must also be posted in a common area for all employees. The claim coordinator is responsible for informing each employee concerning the use of the panel of physicians.

Employees should select a treating facility from the Panel whether or not they intend to seek treatment immediately. Selecting a treating facility does not mean that an employee must go to a doctor. The employee may also refuse to be treated at a facility on the Panel. Either way, the employee must sign the form and return it to the claim coordinator. Henrico County is not responsible for medical treatment provided by anyone other than a workers' compensation physician or a specialist to whom the workers' compensation physician may refer an employee. **Once an employee has selected a treating facility and treatment has been received, only the County risk management office may approve treatment from a different facility.**

The two hospitals listed on the Panel of Physicians are for life threatening or after hour *emergencies* only. Emergency room treatment is authorized for ONE VISIT ONLY. Immediately following emergency treatment, the employee must select one of the non-life threatening facilities for ongoing medical care.

Medical treatment provided by a physician *not listed* on the County Panel of Physicians *may not* be covered under workers' compensation. The employee must pay for any expenses incurred from emergency care or follow-up treatment that was provided by an unauthorized physician, *unless prior permission was obtained from the County Risk Management office.*

Employees may request a second medical opinion related to their treatment. Requests must be made to the County risk management office. Approval of second opinions is at the sole discretion of the County risk management office. Second opinions not approved by the County risk management office will be at the employee's personal expense.

4. Physical Capabilities Form (EXHIBIT XII-4)

The physician providing treatment should complete this form and the employee must return it to their claim coordinator to ensure proper time reporting and calculation of the payroll. It provides valuable information regarding the employee, the diagnosis and treatment of the injury by the attending physician, and the employee's work status. A workers' compensation physician must authorize all absences resulting from a work related injury.

The employee must return a Physical Capabilities Form to the claim coordinator for *EACH* visit to the doctor, including any specialist to whom the workers' compensation physician may refer the employee. *It is not acceptable for an employee to leave this form with the treating facility to be faxed or mailed at a later date.*

If the workers' compensation physician gives a release and the employee refuses to return to work, the employee will be subject to leave without pay and may be subject to disciplinary action.

If total disability is indicated on the Physical Capabilities Form, the employee may ***not*** return to work until a written release is obtained from the physician.

The principal must determine, to the extent possible, whether the information supplied by the employee is correct. If the principal does not concur with the information given by the employee, a written explanation of the discrepancy must be received. This may be communicated via the supervisor's investigation report or by an attached narrative.

E. ACCOUNTABILITY

The Superintendent holds principals, directors and supervisors accountable for the effectiveness of employee safety within their jurisdictions. Principals, directors and supervisors, in turn, must charge subordinates with this responsibility.

COUNTY OF HENRICO EMPLOYEE'S REPORT OF INJURY

| PART I. EMPLOYEE INFORMATION | | | | | | |
|---|---|-------------------------------------|---------------------------------------|--|--------------------------------------|--|
| DEPARTMENT OR SCHOOL | DEPARTMENT OR SCHOOL SECTION | | | NAME OF SUPERVISOR | | |
| Name of Employee: | | | | | | |
| Last | | First | | Middle Initial | | |
| Employee's Address: | | | | | | |
| Street | | City | | State | Zip Code | |
| Telephone Numbers: (Day Time) _____ (Home) _____ | | | | | | |
| Date of Injury: | Time of Injury: (Circle one) ___ a.m. p.m. Date and Time Injury Reported: _____ | | | | | |
| | Name of Person to Whom Injury was Reported: _____ | | | | | |
| PART II. PART OF BODY INJURED (Mark an "X" next to each body part injured. Circle right R or left L as appropriate.) | | | | | | |
| <input type="checkbox"/> Abdomen L R | <input type="checkbox"/> Chest L R | <input type="checkbox"/> Finger L R | <input type="checkbox"/> Hip L R | <input type="checkbox"/> Rib L R | <input type="checkbox"/> Thumb L R | |
| <input type="checkbox"/> Ankle L R | <input type="checkbox"/> Ear L R | <input type="checkbox"/> Foot L R | <input type="checkbox"/> Knee L R | <input type="checkbox"/> Shoulder L R | <input type="checkbox"/> Toe L R | |
| <input type="checkbox"/> Arm L R | <input type="checkbox"/> Elbow L R | <input type="checkbox"/> Groin L R | <input type="checkbox"/> Mouth | <input type="checkbox"/> Stomach L R | <input type="checkbox"/> Wrist L R | |
| <input type="checkbox"/> Back L R | <input type="checkbox"/> Eye L R | <input type="checkbox"/> Hand L R | <input type="checkbox"/> Neck L R | <input type="checkbox"/> Tailbone | | |
| <input type="checkbox"/> Calf L R | <input type="checkbox"/> Face L R | <input type="checkbox"/> Head L R | <input type="checkbox"/> Nose | <input type="checkbox"/> Thigh L R | | |
| PART III. NATURE OF INJURY OR ILLNESS | | | | | | |
| <input type="checkbox"/> Abrasion | <input type="checkbox"/> Bite/Sting | <input type="checkbox"/> Burn | <input type="checkbox"/> Heart attack | <input type="checkbox"/> Puncture | <input type="checkbox"/> Dislocation | |
| <input type="checkbox"/> Allergic Reaction | <input type="checkbox"/> Blister | <input type="checkbox"/> Fall/Slip | <input type="checkbox"/> Heat Stroke | <input type="checkbox"/> Sprain/Strain | <input type="checkbox"/> Concussion | |
| <input type="checkbox"/> Amputation | <input type="checkbox"/> Bruise | <input type="checkbox"/> Fracture | <input type="checkbox"/> Laceration | <input type="checkbox"/> Swelling | <input type="checkbox"/> Other | |
| Describe in detail how you were injured. | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| PART IV. ACCIDENT LOCATION (Describe where the injury occurred.) | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

**COUNTY OF HENRICO
EMPLOYEE'S REPORT OF INJURY**

PART V. MEDICAL HISTORY

Did you aggravate a previous wound or condition? Yes _____ No _____ If yes, list injury/illness:

Have you had any previous workers' compensation claims? Yes _____ No _____

PART VI. WITNESSES (Use additional pages if necessary)(Do not include students):

NAME: _____
Last First Middle Initial

HOME ADDRESS: _____
Street City State Zip Code

TELEPHONE NUMBERS: (Home) _____ (Work) _____

PART VII. GROUP HEALTH PHYSICIANS (List all of your group health physicians)

PART VIII. SIGNATURE

Printed Name of Employee

Last First Middle Initial

Signature of Employee. The above information is true to the best of my knowledge.

Department:

Telephone Number:

Date:

Printed Name of Supervisor

Last First Middle Initial

Signature of Supervisor. I have reviewed for completeness and not concurrence.

_____ Date: _____

Supervisor Phone _____

**HENRICO
COUNTY GOVERNMENT AND PUBLIC SCHOOLS**

Worker's Compensation Supervisor's Investigation Report

| PART I. EMPLOYEE INFORMATION | | |
|---|----------------------------------|---------------------------|
| DEPARTMENT OR SCHOOL | DEPARTMENT OR SCHOOL SECTION | DATE OF REPORT |
| Name of Injured: | | |
| Last | First | Middle Initial |
| PART II. INJURY INFORMATION | | |
| DATE OF INJURY | TO WHOM WAS THE INJURY REPORTED: | DATE INJURY REPORTED: |
| TIME OF INJURY: | | TIME INJURY REPORTED: |
| Where did the injury occur? (Be specific, give exact location): | | |
| | | |
| | | |
| PART III. SUPERVISOR'S INFORMATION | | |
| Do you agree with the employee's version of how the injury occurred? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, fully describe your version: (attach a separate sheet if necessary) | | |
| | | |
| | | |
| | | |
| PART IV. CORRECTIVE ACTION. Describe in detail the action you will take to prevent future similar accidents. | | |
| | | |
| | | |
| PART V. RETURN TO WORK | | |
| Has employee Returned to work? If so date: _____ | | |
| Regular Duty <input type="checkbox"/> Yes _____(date) <input type="checkbox"/> No Light Duty <input type="checkbox"/> Yes _____(date) <input type="checkbox"/> No | | |
| | | |
| PART VI. SIGNATURE | | |
| PRINTED NAME OF SUPERVISOR | SIGNATURE OF SUPERVISOR | DATE SUPERVISOR PHONE: |

NOTE: COMPLETE THIS FORM AND FORWARD TO RISK MANAGEMENT WITHIN 48 HOURS

**HENRICO
COUNTY GOVERNMENT AND PUBLIC SCHOOLS**

Worker's Compensation Supervisor's Investigation Report

OF THE REPORT OF INJURY

EXHIBIT XII-2



WORKER'S COMPENSATION PANEL OF PHYSICIANS FOR HENRICO COUNTY AND HENRICO COUNTY PUBLIC SCHOOLS

If you wish medical care related to an on-the-job injury to be considered for payment by Workers' Compensation, you must seek medical care from one of the physicians listed below. (Please have the name and telephone number of your supervisor available for the Receptionist). In case your Workers' Compensation claim is denied, the list includes information showing alternative coverage by our participating Health Insurance provider. **This form must be signed, even if you do not seek medical treatment.** If you select treatment by your personal physician rather than choosing from the Panel, you must pay any expense incurred.

Check Here

| | |
|---|--|
| Dale Slagel, M.D., and Mary E. Warden, ANP-C EMPLOYEE HEALTH SERVICES 7740 Shrader Road, Ste. A Henrico, VA 23228 (804) 501-1600 Monday – Friday 8:30 a.m. – 4:30 p.m. *PLEASE CALL FOR APPOINTMENT* | |
| Dale Slagel, M.D., and Bruce Spiller, FNP COHN OCCUPATIONAL HEALTH SERVICES/PARHAM DOCTORS' HOSPITAL (Adjacent to Emergency) 7700 E. Parham Road Henrico, VA 23228 (804) 747-5627 Monday – Friday 8:00 a.m. – 8:00 p.m. Accepts Anthem HMO & PPO (Before 8 a.m. and after 4 p.m. proceed to PARHAM DOCTORS' HOSPITAL ER) | |
| John White, M.D., Stephen Ashe, M.D., Kevin Powers, M.D., & Glenn Mizrahi, M.D. GLENSIDE MEDICAL ASSOCIATES, P.C. Henrico, VA 23228 (804) 262-4763 Friday 9:00 a.m. – 5:00 p.m. Accepts Anthem HMO & PPO | |
| PATIENT FIRST Short Pump at Broad Street, 3370 Pump Road, Richmond, VA 23203 (804) 360-8061 Mechanicsville – East of I-295, 7238 Mechanicsville, VA 23111 (804) 559-9900 Parham – Parham Road at I-64, 2205 N. Parham Road, Richmond, VA 23229 (804) 270-2150 Chester – Iron Bridge at Chalkley Road, 12101 S. Chalkley Road, Chester, VA 23831 (804) 796-3636 Woodman at Parham, 2300 E. Parham Road, Richmond, VA 23228 (804) 264-7808 | |
| <p style="text-align: center;"><u>AFTER HOURS ONLY</u></p> PARHAM DOCTORS' HOSPITAL 7700 E. Parham Road Henrico, VA 23228 (804) 747-5600 Accepts Anthem HMO & PPO Open 24 hours | |
| MCV HOSPITAL 401 N. 12 th Street Richmond, VA 23298 (804) 828-9000 Accepts Anthem HMO & PPO Open 24 hours | |
| MEMORIAL REGIONAL MEDICAL CENTER 8260 Atlee Road Mechanicsville, VA 23116 (804) 764-6000 Accepts Anthem HMO & PPO Open 24 hours | |

Immediately following emergency treatment, the employee must select one of the above physicians for any ongoing medical care.

I have read the above and **SELECTED** a treating physician.

 Employee Signature Date

I have reviewed the Panel and have **REFUSED** to be treated by anyone on the list. **I recognize that my refusal eliminates the County's obligation to pay for my medical expenses from this injury and that my healthcare program may not reimburse me for any emergency care or follow-up treatment.**

 Employee Signature Date

HENRICO COUNTY GOVERNMENT AND PUBLIC SCHOOLS

PHYSICAL CAPABILITIES FORM

Please see instructions on reverse side of this form.

| PART I. EMPLOYEE INFORMATION | | |
|---|-------------------------------|--------------------------------------|
| Employee Name: | Injury Date: | Today's Date: |
| Department or School: | Name of Supervisor: | Supervisor's Phone Number: |
| PART II. TO BE COMPLETED BY PHYSICIAN ONLY | | |
| Complaint(s)/Diagnosis: (Include Part of Body Involved - Left/Right, Upper/Lower) | | |
| | | |
| Patient May Return to Work: ___ Regular ___ Restricted (Date: ___/___/___) | | |
| PATIENT RESTRICTIONS | | |
| A. Length of Restriction: (Number of Days) _____ B. Work Restriction: (Check all that apply) | | |
| Standing Restrictions: _____ Lifting Restrictions: _____ Bending/stooping restrictions: _____ | | |
| Pushing/Pulling Restrictions: _____ Sitting Restriction: _____ Other Restrictions: _____ | | |
| C. Medication Prescribed: | | |
| | | |
| D. Does medication prevent patient from working on or around moving equipment, machinery, driving? Yes _____ No _____ If the answer to question is yes, explain: | | |
| | | |
| E. Date of Follow-up Appointment: _____ | | |
| REFERRAL (If patient is referred to another physician, complete the next line:) | | |
| Date of Appointment: _____ | Physician's Name: _____ | |
| TREATMENT FACILITY | | |
| Name of Treatment Facility: _____ | | Address of Treatment Facility: _____ |
| Printed Name of Physician: _____ | Signature of Physician: _____ | Date: _____ |

Submit bills : Henrico County Risk Management Department, P. O. Box 90775
 Henrico, VA 23273-0775 (804) 501-5661 FAX: (804) 501-5663

PHYSICIAN: Modified duty may be provided to this employee. Please provide work restriction information and duration.

INSTRUCTIONS FOR THE PHYSICIANS OFFICE

1. Please fax or deliver this form to The Risk Management office at (804) 501-5663
2. Please provide a copy of this form to the employee.
3. Obtain health insurance information should this claim be denied under workers' compensation.

EMPLOYEE: Please deliver this form completed by the doctor to your supervisor.

EXHIBIT XIII-A

SECTION XIII

INSURANCE FOR SCHOOL-SPONSORED ACTIVITIES

A. PURPOSE

Every employee of Henrico County Public Schools has a responsibility to protect the County's resources by minimizing risk to the County. This section is designed to facilitate the proper procedures for ensuring appropriate liability insurance coverage for school-sponsored activities. School-sponsored activities include **any** activity for which payment is made from budgeted or school activity funds.

B. RESPONSIBILITY

1. Any person organizing a school-sponsored activity must secure a Certificate of Insurance from the prospective vendor before the activity begins and any payment can be made, including a deposit. The principal is responsible for making sure the certificate is received before approving the school-sponsored activity and that a copy has been sent to General Services.
2. The County Risk Manager's office manages and monitors the renewals of all Certificates of Insurance for Henrico County. Employees should search their website at <http://virtual.henrico/purchasing/mcview/mcertificates.asp> to determine if a certificate is on file for a vendor before requesting a new one. On this website, enter vendor name and click on vendor box. As new certificates are received, forward them to General Services for inclusion on this website.

C. LIABILITY INSURANCE REQUIREMENTS FOR VENDORS

All vendors providing services to Henrico County Public Schools are required to provide a Certificate of Insurance that names Henrico County and Henrico County Public Schools as an additional insured. Being identified on a certificate as a "CERTIFICATE HOLDER" does not provide additional insured status under the policy. **The Certificate of Insurance must clearly state that Henrico County Public Schools is an additional insured in addition to being identified as a "CERTIFICATE HOLDER."** A sample Certificate of Insurance is shown in EXHIBIT XIII-1. Minimum insurance coverage limits are as follows:

1. Travel Companies
 - a. Travel companies must have a minimum of \$1 million in liability insurance. Travel companies arranging bus transportation must utilize a commercial carrier approved by the Assistant Superintendent for Finance.
2. Rentals
 - b. a. Rental Equipment - Vendors renting equipment or property to the school for use at school-sponsored activities must have a minimum of \$1 million in liability insurance.
 - c. b. Rental Space - Some school-sponsored activities that take place off school premises may require that Henrico County Public Schools provide evidence of liability insurance. Written requests for this evidence of coverage should be sent to General Services before use of the site may be approved. The school or department organizing the activity may incur an additional cost for such insurance.

3. All Other Services

Organizations and/or individuals that provide services for a school-sponsored event other than those previously mentioned must have a minimum of \$1 million in liability insurance. The Assistant Superintendent for Finance must approve any exception to these requirements.

Contact General Services or the County Risk Manager if there is a question about liability insurance

Client#: 9410

CULTART

| | | |
|--|---|-------------------|
| ACORD™ CERTIFICATE OF LIABILITY INSURANCE | | DATE (MM/DD/YYYY) |
| PRODUCER TB&R, LLC P.O. BOX 8767 Richmond, VA 23226 804 355-7984 | THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. | |
| INSURED The Cultural Arts Center at Glen Allen Foundation P.O. Box 1249 Glen Allen, VA 23060 | INSURERS AFFORDING COVERAGE INSURER A: The Federal Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: | NAIC # |

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR ADD'L LTR | TYPE OF INSURANCE | POLICY NUMBER | POLICY EFFECTIVE DATE (MM/DD/YY) | POLICY EXPIRATION DATE (MM/DD/YY) | LIMITS |
|----------------|---|---------------|----------------------------------|-----------------------------------|---|
| A | GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC | 35837213 | 07/01/06 | 07/01/07 | EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 |
| A | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS | 73258575 | 07/01/06 | 07/01/07 | COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ GARAGE LIABILITY <input type="checkbox"/> ANY AUTO AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC AGG \$ |
| A | EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 0 | 79808998 | 07/01/06 | 07/01/07 | EACH OCCURRENCE \$1,000,000 AGGREGATE \$1,000,000 \$ \$ \$ |
| A | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes describe under SPECIAL PROVISIONS below OTHER | 71649913 | 07/01/06 | 07/01/07 | <input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$500,000 E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

Henrico County Public Schools and Henrico County are named as Additional Insureds ATIMA under the General Liability as respects to work performed by the Named Insured for the referenced job and/or contract.

| | |
|---|--|
| CERTIFICATE HOLDER Henrico County Public Schools and Henrico County 3820 Nine Mile Road Richmond, VA 23223 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL <u>10</u> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE |
|---|--|

SECTION XIV

REQUISITIONS FOR INSTRUCTIONAL, MEDICAL, AUDIO-VISUAL, OFFICE, AND CUSTODIAL AND MAINTENANCE SUPPLIES, AND FORMS

A. PURPOSE

This section contains procedures and or directions for ordering instructional, medical, audio-visual, custodial, arts/crafts, and maintenance items from the Construction and Maintenance (C & M) Central Warehouse (CW). The CW is located at 406 Dabbs House Road in the Construction and Maintenance compound.

B. RESPONSIBILITY

The responsibility for effective utilization of the supply distribution system rests with teachers, instructional specialist, principals, directors and all other personnel authorized to order supplies. The CW's Supply Operations Manager is responsible for the proper stocking, delivery, invoicing and reordering of supplies. Each customer should request no more than a four (4) week supply of items. This reduces the storage problem in schools, provides for fresh supplies and maximizes the use of School Board supply monies in every facet of distribution operations.

C. THE ORDERING PROCESS

1. Online ordering can be accomplished by following the established guidelines published on the C & M Intranet site (http://info.henrico/C_M/index.htm). Click on "Help in Ordering from the Warehouse" and follow the Quick Step guide. If needed, additional information may be obtained by contacting the C & M CW at 652-3920.
2. This logistical system will assign a request Identification Number (ID) to each submitted order. This request ID will be referenced for delivery and invoicing purposes. Internal tracking of a submitted request is left to the customer.
3. Each delivery will be accompanied by a Pick List Delivery Receipt (EXHIBIT XIV-1). This Receipt is generated at the CW as the direct result of a customer's supply order, and is used to fill the supply order, and serve as a shipping/billing ticket.
4. An Inter-Departmental Transfer (IDT) (EXHIBIT XIV-2) is computer generated at the CW to charge the customer's appropriated funds for their order.

D. REQUESTS FOR ITEMS FROM SCHOOLS USING APPROPRIATED BUDGET FUNDS

The customer's Budget Code to charge can be found from the drop down menu when ordering supplies from the CW. If a Budget Code is not listed, please contact the CW at 652-3920 and it will be added. The expenditure of certain funds requires prior approval by an administrator. Specific examples are requests for school library items, medical items, and requests from Federal Programs. The routing of these types of requests is already built into the logistical software. The CW will generate an (IDT) at least twice a month and charge the customer's funds for items received since the last IDT. Funds are deposited into the CWs revolving fund, which is used solely to purchase items for stock.

E. PURCHASES FROM ELEMENTARY AND SECONDARY SCHOOLS 500/513 MONIES (Paid by check)

The invoicing for supplies will be accomplished by the CW on a semi-monthly schedule. The Pick List Delivery Receipt is your invoice. A summary list of all applicable issues and credits for the billing period will be forwarded to each school. This summary list will be accompanied by a memorandum (EXHIBIT XIV-3) from the CW noting the billing date and the total amount due. A check payable to Henrico County Public Schools for the total amount shown on the billing statement is due in the Budget/Finance office within (5) five working days from receipt of the billing statement. If discrepancies have occurred during the billing process, contact the CW Account Clerk at 652-3921 before making and adjustment to payment.

F. PROCEDURE FOR ORDERING CUSTODIAL AND MAINTENANCE SUPPLIES

The request for custodial and maintenance supplies requires the appropriate budget code from the drop down menu when placing a supply request. All custodial supply requests will be routed to the Custodial Supervisor for approval prior to completion by the CW. After review and approval, requests will be completed and delivered to the requesting school or activity on the next scheduled delivery day.

G. PROCEDURES FOR HANDLING DISCREPANCIES IN DELIVERIES

It is impractical for the CW delivery personnel to wait at each school/work site for the Pick List Delivery Receipt to be matched to the actual items delivered. Therefore it is the customer's responsibility to reconcile requested items. This should be accomplished within two (2) working days. Inspect deliveries for overages, shortages, damaged or incorrect items, and report any discrepancy to the CW (652-3920) for investigation and resolution. Instructions for replacement, return, etc. will be discussed on a case by case basis.

H. PROCEDURES FOR RETURNS FOR CREDIT

On occasion, items will be delivered by the CW that the customer later determines cannot be used, might have been previously, or erroneously ordered. When this occurs contact the CW, 652-3920 for specific instructions. The items will be picked up by the CW delivery section on the next scheduled delivery day and a credit will be issued through the supply software system. We ask that the items not be returned by the Pony.

I. FORMS

Effective June 16, 2015, access to the electronic forms was provided. The intent of this effort is to make your job easier with access to fillable and printable forms at your fingertips at all times. The digital forms site will be part of "The Locker", a digital portal for employee use.

The digital warehouse allows immediate access to the most current version of forms and encourages electronic distribution and record retention.

General Services will manage the digital warehouse. Departments should work with General Services to add, delete, and update forms.

We encourage all staff to make use of the digital forms at the link below:

<http://hcpssp.henrico.k12.va.us/sites/hcpsforms>

I. SUMMARY

The Construction and Maintenance Central Warehouse is designed to provide Henrico County Public Schools and staff with fast moving and high turnover specialty supplies that are common to a majority of schools, activities, and departments. Our supplies are purchased through competitive price solutions and/or state and county contracts.

Pick List Delivery Receipt

Henrico County Public Schools

Selected Date Range for Transaction Dates: 6/8/2015 - 6/8/2015

Location JOHNSON ELEM

| Trns Date | Item Number | Description | Tag Number | Pick List | Pool From Pool To | Area | VOID Project Area Number | Assign To Budget Code Requested By | Qty | Unit of Issue Building | Unit Cost | Trn. Total |
|--------------------------------|-------------|---|-------------------|-----------|----------------------|------|--------------------------------|--|-----|---------------------------|-----------|------------|
| 6/8/2015 | 0702-032 | 40"X48" TRASH CAN | 43873-JOHNSON ES- | CUSTODIAL | Warehouse | | | 0 Custodial Items Boston, Joann | 1 | Cases | \$41.50 | \$41.50 |
| 6/8/2015 | 0711-050 | CLEANING RAGS, #5/BG | 43873-JOHNSON ES- | CUSTODIAL | Warehouse | | | 0 Custodial Items Boston, Joann | 0 | Bags | \$8.20 | \$0.00 |
| 6/8/2015 | 0712-033 | MORNING MIST DISINFECT/ CLEANER | 43873-JOHNSON ES- | CUSTODIAL | Warehouse | | | 0 Custodial Items Boston, Joann | 1 | Cases | \$40.92 | \$40.92 |
| 6/8/2015 | 0715-003 | DUST MOP HEAD 24" | 43873-JOHNSON ES- | CUSTODIAL | Warehouse | | | 0 Custodial Items Boston, Joann | 3 | Each | \$4.64 | \$13.92 |
| 6/8/2015 | 0715-013 | BLEND WET MOP HEAD | 43873-JOHNSON ES- | CUSTODIAL | Warehouse | | | 0 Custodial Items Boston, Joann | 0 | Each | \$3.60 | \$0.00 |
| 6/8/2015 | 0717-031 | JUMBO ROLL PAPER TOWELS, 12/C5 | 43873-JOHNSON ES- | CUSTODIAL | Warehouse | | | 0 Custodial Items Boston, Joann | 3 | Cases | \$28.64 | \$85.92 |
| UNBLEACHED | | | | | | | | | | | | |
| Subtotal - JOHNSON ELEM | | | | | | | | | | | | |
| | | | | | | | | | | | \$182.28 | |

Received By _____
Date _____

Delivered By _____
Date _____

6/9/2015 2:15:45 PM

Page 1 of 1

Henrico County IDT Application



County of Henrico Inter-Departmental Transfers

[Return to Create Application on CHIDT Help](#)

Sender | Receiver | Sent History | Received History | Change Sending Dept/Responsibility
JavaScript enabled browser required.
Start IDT

Select Credit Account Display Rows:
Line 1 Accounting Information IDT Running Total: 1231.46
Transaction Details

| | |
|-----------------|-------|
| Fund | 0102 |
| Natural Account | 50513 |
| Cost Center | 50333 |
| Function | 0236 |
| Location | 0006 |

| Quantity | Unit Price | Amount |
|----------|------------|---------|
| 1 | 1231.46 | 1231.46 |

Description: To reimburse for supplies issued from Warehouse: Debit -

IDT Summary
 IDTs Received: No Response: 161
 Imported: 5
 Posted: 28294
 Rejected: 521
 New Received: 132
 Approved: 6
 Import Failed: 211

IDT's Sent: Submitted: 7
 Posted: 49
 Rejected: 1

Select from the list above OR Key in the values below

| | | | | | |
|------|-------|-------|------|-------|------|
| fund | acct | centr | func | proj | loc |
| 0102 | 50513 | 50333 | 0236 | 00000 | 0006 |

Select Receiver: SCHOOLS

Save and Continue Submit to Receiver Undo Changes Attach Documents

Copy and create a new IDT

Login Details
 User Name: LFOROCKFORD

Sender Responsibility: Henrico IDT Schools C&M Warehouse

Receiving Dept: Not a Receiver

©2005 Henrico County, Virginia, USA

EXHIBIT X-1-2

Henrico County Public Schools
C & M Warehouse
406 Dabbs House Road
Henrico, VA 23223

SCHOOL: **«School»**
ATTN: **«Contact»**

FROM: LESLEY CROCKFORD, ACCOUNT CLERK
 HCPS CENTRAL WAREHOUSE

DATE: **«Date»**

RE: **WAREHOUSE BILLING**

Attached is your school's billing report for purchases made from the HCPS Central Warehouse. Any questions pertaining to the billing report may be answered by calling 652-3921 or email Lesley.Crockford@henrico.k12.va.us.

Please remit payment in the amount indicated below (also shown on the last page of your billing report) within five (5) working days from the receipt of this statement.

The payment is to be forwarded to the Budget/Finance Department.

Please do not combine this billing amount with any other payments due to Central Office.

Amount Due: **\$«Amount»**

Thank you.

SECTION XV

STUDENT TRANSPORTATION BY CHARTERED BUS

A. PURPOSE:

This section is designed to facilitate the proper procedures for the use of private commercial chartered services (buses, trains, airlines, boats) in transporting students.

B. AUTHORIZATION:

Authorization for the transporting of students by any private commercial chartered service may be obtained by meeting the following requirements:

1. Private commercial bus carriers must be selected only from the Approved Commercial Bus Carriers' List which is updated annually by Special Notice and E-Mail Memoranda from the Assistant Superintendent for Operations.
2. Current Certificates of Insurance of all approved bus carriers are on file in the office of the Assistant Superintendent for Operations. These certificates meet the insurance requirements set by the School Board.
3. Refer to **SECTION IX, ACTIVITY FUNDS, F. 2. - Purchases Below \$10,000**, to review how these services may be purchased.
4. The transportation of students by any commercial chartered service (buses, trains, airlines, boats) requires the approved execution of a **Transportation Agreement (EXHIBIT 1)**. **Before a trip commences**, complete the Transportation Agreement as follows:
 - a. The form must be initiated by the school and forwarded to the private commercial carrier.
 - b. After the signed Agreement is returned to the school by the carrier, **if the commercial carrier has made any changes to the printed form**, the school should then forward the form to the Assistant County Attorney for approval. The form will then be automatically forwarded to the Assistant Superintendent for Operations for approval.
 - c. The form will be returned to the school with authorized signatures, whereupon it is to be placed in the school principal's files **before** the trip commences.
 - d. If the commercial carrier does not make any changes to the printed Transportation Agreement, the form may be placed on file at the school where originated. The form **does not** have to be forwarded to either the Assistant County Attorney or the Assistant Superintendent for Operations for approval.

SECTION XVI MOBILE DEVICES

A. REQUEST FOR ISSUANCE OF MOBILE DEVICE

1. HCPS owned mobile devices will be issued to HCPS employees only when the device is required to perform the essential functions of the employee's job. Requests for a mobile device must be made by a department head by completing a Cellular Service Request Form (Exhibit XVI-1). The department head will be responsible for justifying the immediate and ongoing business necessity for the request (in terms of the employee's essential job functions and improved service and responsiveness to citizens, consumers or internal clients) as well as the costs associated with the request. Simple convenience will not be considered an adequate justification for issuance of a mobile device.
2. Once the request has been received by the Department of Technology the request will be processed and the employee will be contacted when the device is ready to be picked up. The device must be picked up in the Department of Technology and the employee will be required to sign the Mobile Device Guidelines form (Exhibit XVI-2) which can be found in HCPS Locker under the Department of Technology.
3. Cost center managers (or their designees) are expected to periodically examine and report on the continued need for the mobile device and assist the Department of Technology in monitoring costs associated with mobile devices.

B. PAYROLL DEDUCTIONS

All employees who are provided a HCPS owned mobile device will be required to pay for personal usage. There is no cost to an employee for limited usage (less than 49 minutes per billing cycle). Employees will select a tier in Oracle's EDA (Employee Direct Access) EXHIBIT XVI-3. This payment will be a monthly payroll deduction. Described below are the tier's employees will chose from:

1. Tier 0- Business Use Only

This tier is the best option for those that have a limited need to use their device for personal calls. For no cost to the employee, there can be up to 49 minutes of personal voice usage each billing cycle.

2. Tier 1- Personal Usage 50-150 Minutes Per Month

This tier requires an employee to pay HCPS, via payroll deduction, \$10 per month in order to use their device for personal calls up to a maximum of 150 minutes each billing cycle.

3. Tier 2- Personal Usage 151-250 Minutes Per Month

This tier requires an employee to pay HCPS, via payroll deduction, \$20 per month in order to use their device for personal calls up to a maximum of 250 minutes each billing cycle.

4. Tier 3- Personal Usage 251 and over Minutes Per Month

This tier requires an employee to pay HCPS, via payroll deduction, \$30 per month in order to use their device for personal calls over 251 minutes each billing cycle.

C. MONTHLY USAGE REPORTS

Technology will send each cell phone user a monthly usage report, which reflects the voice and data usage of their device. These reports should be examined to ensure the appropriate tier was selected. Adjustments can be made to a tier after the initial selection is made.

D. TURNING IN MOBILE DEVICE

When an employee leaves employment of HCPS or changes positions the device must be turned into the Department of Technology. Before turning in the device employees will follow the instructions provided in the *Ten Things You Do Before Turning In Your HCPS iphone* (Exhibit XVI-4) which can be found in HCPS Locker under Department of Technology. When a device is returned to the Department of Technology the employee will sign the Mobile Device Guidelines confirming the return of the device.

**COUNTY OF HENRICO PUBLIC SCHOOLS
DEPARTMENT OF TECHNOLOGY
(804) 328-5201 FAX (804) 328-6140
555 TRAMPTON RD SUITE A, SANDSTON, VA 23150
CELLULAR SERVICE REQUEST**

Name:

Date:

Department:

Division:

Office Phone:

Fax:

User's Email:

Contact Name: Jennifer Pierce

Contact Phone: 804-328-5237

Contact's Email: jlpierce@henrico.k12.va.us

Wireless Phone Number:

ESN:
(To be filled in by Technology)

TYPE OF REQUEST:

- ACCESSORIES DISCONNECT SERVICE ADD/MOVE/UPGRADE CHANGE SERVICE
 REPAIR NEW SERVICE *

*** Written justification required for new service. A memo to the Director of Technology justifying the need must precede this request.**

Justification For Request:

clear justification of need is required or the approval will require further inquiry and explanation

Please note: Turnaround time for cellular repair, replacement, etc. may take up to 72 hours and up to 10 days for a new employee.

Immediate Supervisor: _____ Date: _____ Immediate Director: _____ Date: _____

Director of Technology: _____ Date: _____

Department of Technology Use Only:

Ticket #

Date

Received by

Comments/Recommendations



Mobile Device Guidelines

Before being issued a HCPS mobile device employees must login to Oracle's Employee Direct Access and select a tier that reflects their personal use of the HCPS mobile device assigned to them. By selecting a tier employees agree to the County's Computer and Other Information Systems Use Policy. Payment associated with the personal usage tier selected will be made by automatic payroll deduction. Personal usage will be monitored by appropriate staff.

Above the tier payment all employees will be responsible for all 411 calls, international calls, international text and international data usage.

Employees will review their monthly usage report and will adjust their tier accordingly.

Employees have an obligation to use HCPS issued mobile devices in a responsible, informed and safe manner which conforms to the appropriate etiquette, customs and courtesies.

Employees assigned a HCPS mobile device are responsible for the proper safety and security of the device. A lost, stolen or damaged mobile device must be reported immediately to the Department of Technology.

Employees assigned a HCPS mobile device may be held accountable should the device be lost, stolen or damaged.

Any deviations discovered by the Technology Department Director or designee shall be identified. Appropriate action will be taken in order to resolve any inconsistencies or errors.

Employees should ensure the return of the issued device to the Department of Technology when they leave employment of HCPS or change positions. The document "Ten Things You Do Before Returning Your iHCPS Phone" can be found on the HCPS Locker under Technology.

By signing below I acknowledge that I have read, understood and agree to abide by the County's Computer and Other Information Systems Use Policy, HCPS Regulation R04-09-004, HCPS Policy P4-09-004, HCPS Mobile Device Guidelines and Ten Things You Do Before Turning In Your HCPS iPhone.

Employee's Name/Department _____

Wireless Phone Number/MEID _____

Employee's Signature _____

Device issued by _____

Date device picked up _____

Device returned to _____

Date device returned _____

EXHIBIT XVI-3

Employee Mobile Device Agreement

Employee Name:

Employee Number:

By clicking Apply, you acknowledge that you have read, understood and agree to abide by **the County's Computer and Other Information Systems Use Policy (Section 14.7 of the County's Personnel Rules and Regulations)**. Failure to abide by the County's Computer and Other Systems Use Policy or by the promises set forth in this Agreement may result in disciplinary action up to and including termination and may result in the revocation of your authorization to use a County-owned mobile device.

You expressly acknowledge that you have no expectation of privacy when using County-owned mobile devices, even when using them for personal use. You further acknowledge that, despite the County's authorization of limited personal use in the tier selected below, the County-owned mobile device has been provided to you for business purposes to allow you to perform the essential functions of your job. Therefore, you agree to avoid any personal usage of County-owned devices that would adversely affect the performance of your County duties.

In addition, any non-exempt employee issued a County-owned mobile device must abide by the Fair Labor Standards Act (FLSA) as it relates to time reporting. Any questions regarding FLSA should be directed to the Director of Human Resources.

All employees who are provided a County-owned mobile device must select one of the choices below.

Tier 0 - Business Use Only

I will not exceed 49 minutes per billing period of incidental and infrequent personal use of this device.

Tier 1 - Personal Usage 50 to 150 minutes per Month

I agree to pay the County \$10.00 each month for personal usage that will not exceed \$10.00 during a billing cycle.

Tier 2 - Personal Usage 151 to 250 minutes per Month

I agree to pay the County \$20.00 each month for personal usage that will not exceed \$20.00 during a billing cycle.

Tier 3 - Personal Usage 251 to 350 minutes per Month

I agree to pay the County \$30.00 each month for personal usage that will not exceed \$30.00 during a billing cycle.

Itemize Calls-

I agree to itemize all of my personal phone calls and reimburse the County at the rate of \$0.10 per minute.

I agree that any payment associated with the personal usage tier selected above may be made by automatic payroll deduction.

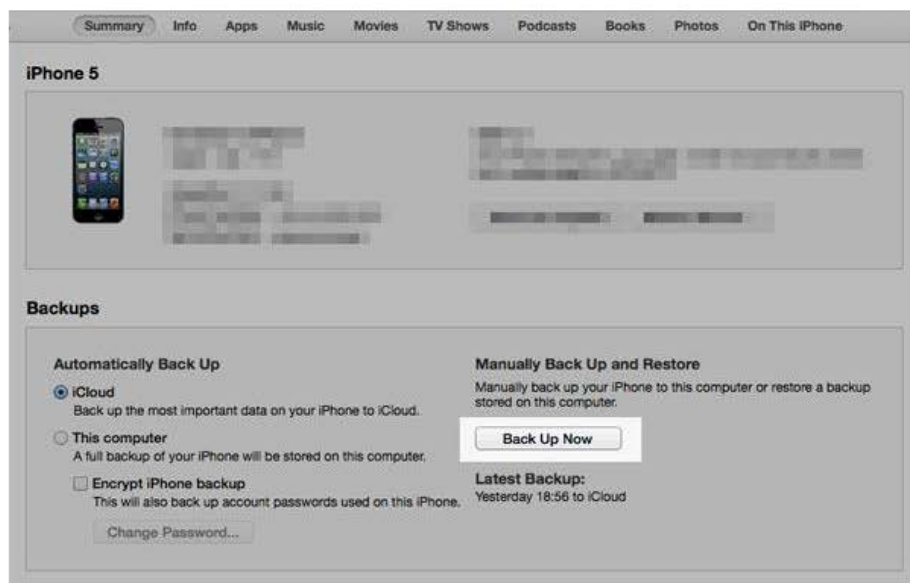
EXHIBIT XVI-4

10 Things You Do Before Returning Your HCPS iPhone

#1. Backup to iTunes

You know iCloud backups are fine and dandy but there's cap. Also, having a real, accessible backup on your local system can go a long way just in case things go wrong with an iCloud backup. That is why I always recommend an iTunes backup.

- Open iTunes on your computer
- Connect your iPhone
- In iTunes (on PC/Mac), click on your device's name from the top-left. (If the Summary tab shows up, you don't have to do this)
- Under the Summary tab, and under Backups, click on Back up Now.
- Make sure "Encrypt iPhone backup" is disabled.



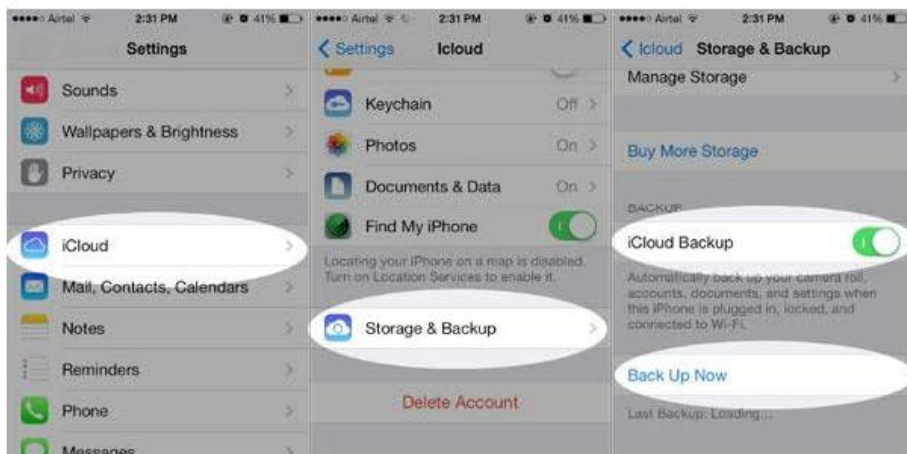
(Disabling Encrypt iPhone backup erases saved passcodes from the backup. This way, when you restore the backup to a new iPhone, you won't have to enter the passcode to get started. This is helpful as a precautionary step in case you forget the old passcode when setting up the new iPhone.)

#2. Backup to iCloud

While iTunes backups are safe, iCloud backups are helpful when you want an easy way to set up the new iPhone. When you try to restore from an iTunes backup, you need to be connected to the computer with the backup files. With iCloud, you can be anywhere (with Wi-Fi connectivity, of course).

Backing up to iCloud is easy too.

- On your iPhone, open the **Settings** app
- Tap on **iCloud**
- Scroll down and tap on **Storage & Backup**
- Make sure the switch for **iCloud Backup** is enabled
- Next up, tap on **Back Up Now**.



Depending on your network speed and the things you're backing up, it may take anywhere between a few minutes to an hour to backup. Good news is that you let it run in the background and carry on with your work.

An important thing to remember is that you can pick what data gets backed up to iCloud. This is extremely useful.

To select what apps/data get backed up:

- Go to **Settings** -> **iCloud** and scroll down
- Tap on **Storage & Backup**
- Tap on **Manage Storage**
- Under Backups label, tap on the name of your iPhone



- Now, under Backup Options, you can turn on/off the switch for the apps you want to backup to iCloud.

BACKUP OPTIONS

Choose the data you want to back up.

Next Backup Size 98.0 MB

| | | |
|---|------------------------|--------------------------|
|  | Camera Roll 40.9 MB | <input type="checkbox"/> |
|  | WhatsApp 176 MB | <input type="checkbox"/> |
|  | Instapaper 7.0 MB | <input type="checkbox"/> |

#3. Export Contacts to and from iCloud

Yes, when you backup to iTunes/iCloud, all your contacts are backed up safely. However, in my limited experience, I've faced enough contact-book-mishaps on the iPhone that I'd be very careful with this one.

If you use iCloud to sync your contacts, you can easily export all your contacts as .vcf. Despite having your contacts saved in iTunes/iCloud backups, having a real vCard file containing your contacts is enormously helpful.

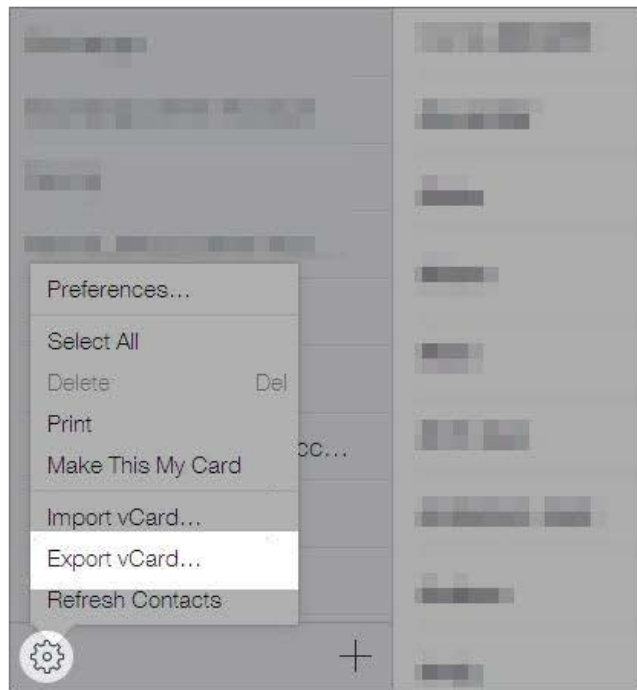
To save contacts to iCloud:

- Open **Settings** -> **iCloud**
- Enable the **Contacts** switch.



To export contacts from iCloud:

- On your Mac/PC browser, go to **iCloud.com**.
- **Sign in** with your Apple ID.
- Click on **Contacts**
- Bottom-left of the screen, you should see a **cog wheel**. Click on it.
- From the options, click on **Export vCard**.



How to Erase iPhone Data Before Returning to County for Surplus

#4. Delete Photos

I'll repeat it. A general reset will clear all your photos but it's always safer to individually delete them. That way, you are clearing out traces (better than what a general reset will do).

Clearing out photos includes clearing out albums. Unfortunately, since the iPhone/iOS doesn't come with an option to delete app photos at once, you will have to [resort to a little trick to delete them in bulk] Launch the **Photos** app, navigate to the Moments screen, tap Select at the top-right of the screen, and then tap the Select link next to

each batch of **images** you want to **delete**. Tap the Trash button in the bottom-right corner, confirm that you want to remove the **images**, and they'll be deleted.

#5. Delete Apps

Once you're done deleting photos (which is one of the most personal stuff you would have on your old iPhone), you can start clearing out the apps.

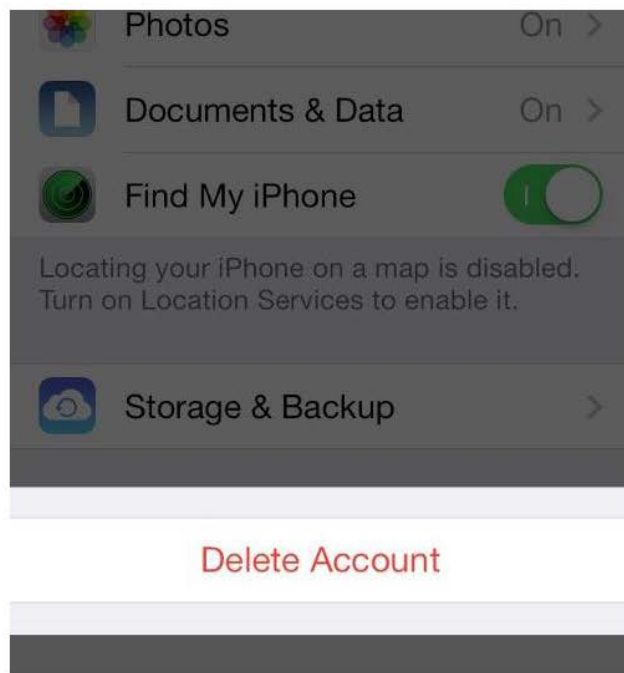
Why delete apps when a reset clears them out? Just an extra precaution. Deleting apps will delete most cache associated with these apps. It will also delete any traces of login/personal information that the apps might have stored on your iPhone. (I'm thinking of Facebook, Twitter, and Instagram etc.)

#6. Delete iCloud Accounts, Sign Out of iMessage and Facetime

Signing out of your Apple ID account will disable all iCloud-related features on your iPhone. By doing this, you will also be disabling, temporarily, FaceTime and iMessage (although it's recommended that you check them separately).

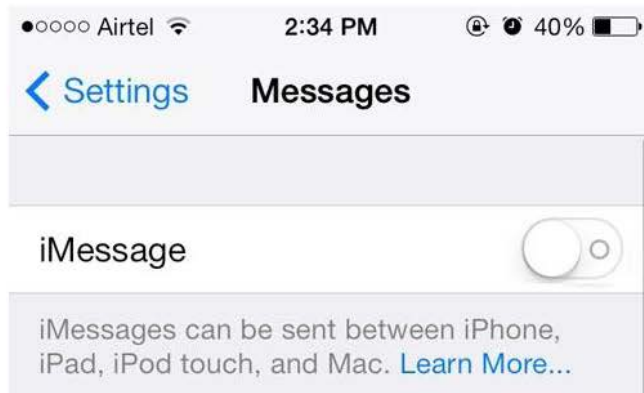
To do this on your iPhone:

- Open **Settings**
- Tap on **iCloud**
- Scroll down and tap on **Delete Account**
- Confirm by tapping on **Delete**



To sign out of iMessage / FaceTime

- Open **Settings**
- Tap on **Messages** (for iMessage) / Tap on **FaceTime**
- Under Messages, turn off the switch for **iMessage**



- Under FaceTime, turn off the switch for **FaceTime**



Also delete all accounts:

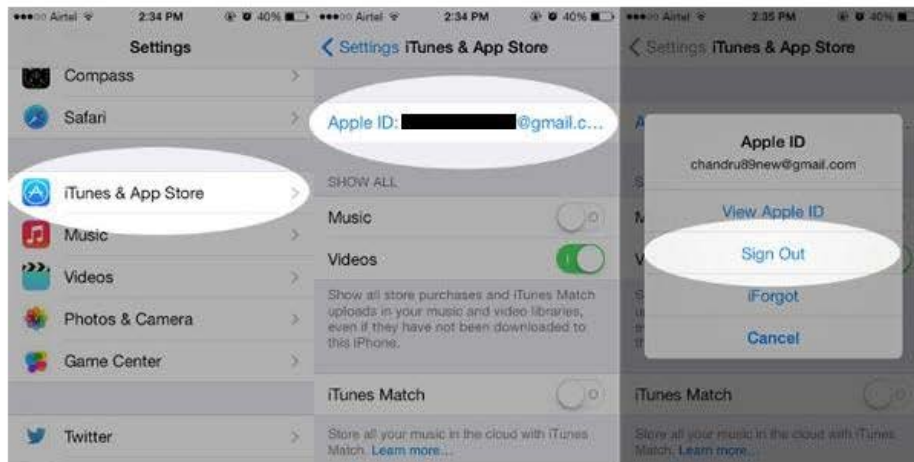
- Open **Settings**
- Tap on **Mail, Contacts, Calendars**
- Tap on each account you've added and tap **Delete Account**

This will remove all email, calendar and iCloud accounts you've got on your iPhone.

#7. Sign out of iTunes/App Store

This is just a routine procedure.

- Open **Settings**
- Scroll down and tap on **iTunes & App Store**
- Tap on your **Apple ID**
- Now tap on **Sign Out**



#8. Disable All Passcodes / Restriction Codes

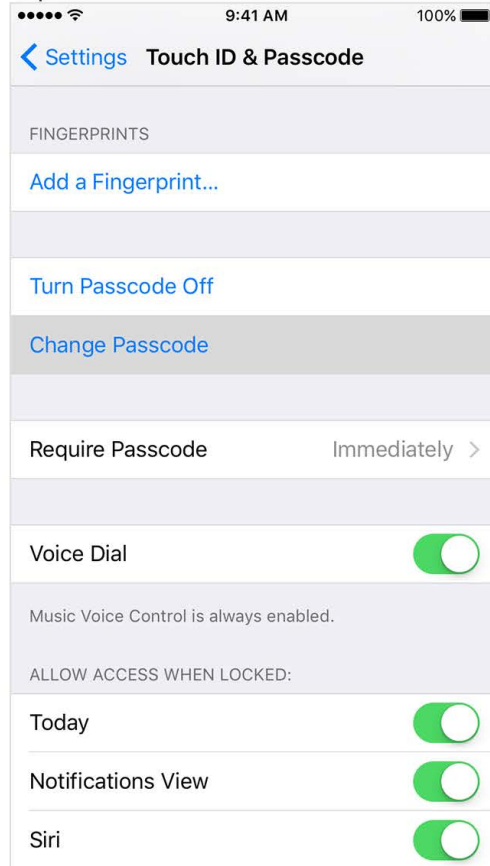
A general reset (erase all contents and settings) usually resets everything including passcodes but just to be sure, you might want to disable all restrictions too, if you've set them. To disable restrictions, all you need to do is head over to Settings -> General -> Restrictions and Disable Restrictions (enter the restriction passcode).

Disabling your Passcode.

1. Go to Settings > Touch ID & Passcode. On devices without Touch ID, go to Settings > Passcode:



2. Tap Turn Passcode Off.



3. Enter your passcode again to confirm it and deactivate it.

#9. Safari, Mail, Calendars, Reminders

When you delete your iCloud account, most of the items in Safari, Reminders, and Calendars etc. are gone. Ditto for Mail accounts too. But there could be history leftovers, page caches, reading list items that you might want to delete on the old iPhone. You should do that now.

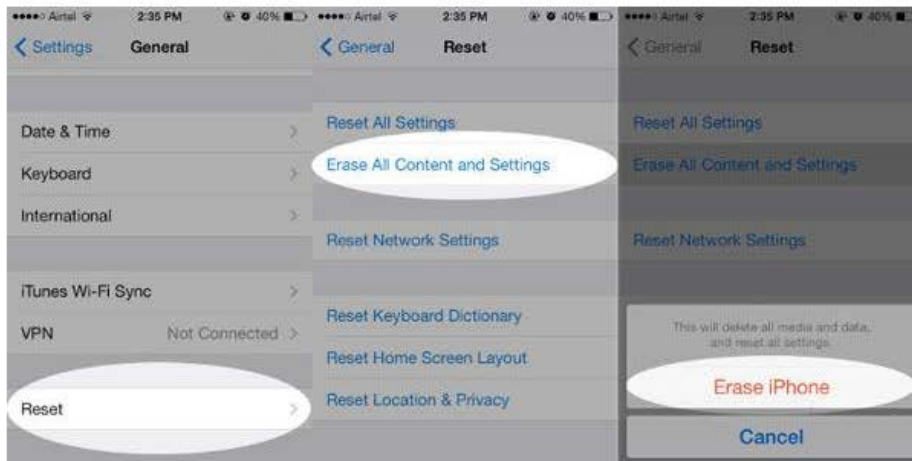
Since these are stock apps, you can't delete them (and there's no point in doing that either). So, you delete whatever data's left over.

For Safari, you can check out how to delete all history, cache here and here's how to delete reading list items (if there are any, thin chances as you'd have removed your iCloud account already).

#10. General Reset (Erase All Content/Settings)

By this point, your iPhone already looks like it's been reset. But remember: you still have Wi-Fi passwords stored, possibly some APN profiles stored, personal information like the iPhone's name, etc. We're going to clear them out.

- Open **Settings**
- Tap on **General**
- Scroll to the bottom and tap on **Reset**
- Tap on **Erase All Content and Settings**
- Confirm and your iPhone will reset, power off and reboot.



If you're still paranoid, you can setup the old iPhone as new after the general reset and sniff around for any traces of data. You won't find any.