

SECTION 3: FISCAL MANAGEMENT

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What's New?

- Donations
- In-District Transactions

Section 3: Fiscal Management

General Information

The Fiscal Management section of this manual consists of guidelines associated with topics not reported separately in another section.

Forms

All forms referenced in this section can be located at **GPISD Home Page-Departments-Business Services-Procedures & Forms** or <https://galenaparkisd.com/Page/8110>.

Board Policy

The following Board Policy should be referenced for additional information associated with this section of the manual:

<u>Policy Code</u>	<u>Title: Subtitle</u>
CAA (LOCAL)	Fiscal Management Goals and Objectives: Financial Ethics
CDC (LOCAL)	Other Revenues: Grants from Private Sources
CE (LEGAL)	Annual Operating Budget
GBA (LEGAL)	Public Information Program: Access to Public Information

Bank Accounts

To secure the deposit of public funds, all District funds, including campus/department or student activity funds, and booster clubs, must be deposited with the District Depository Bank. All additional bank accounts are strictly prohibited.

Cell Phones

Cell Phone FAQs

- **Can I pay for my case and accessories out of my budget?**
No. you may not use budget money to pay for cell phones, cases or accessories.
- **Will the District pay for my cell phone upgrades?**
No. You will be responsible for all upgrades for your personal property (cell phone).

Donations

Donations by the District

Board Policy CE (LEGAL) states, "The District shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation."

This Policy prohibits donations of District funds, services, personal property or things of value to individuals, associations, or corporations.

Donations to the District

Board Policy CDC (Local) states, "The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District." The gift shall become the sole property of the District for its use and disposition. The Board of Trustees (hereafter known as the Board) shall approve any gift that the potential donor has made conditions on its use or any gift of real property.

The Donation Approval Request Form (Exhibit 3-02) must be completed for all donations over \$50. Use the following to document:

- The donor's name, address and other contact information
- The donation type, description, quantity and value of the donated items
- The purpose or use of the donation

The District employee requesting acceptance completes the Donation Approval Request Form for all donations of more than \$50 or at the donor's request. The campus principal or department supervisor's approval is needed on the form and then send it to the Business Office – attention Accounting for review. The Business Office will be responsible for obtaining Chief Financial Officer, Superintendent or Board approval as needed.

Donations greater than \$50 will be submitted to the Superintendent for approval. Upon Superintendent's approval, the Business Office will send a letter acknowledging acceptance of the donation to the Donor.

Donations of real property or conditional donations will be submitted to the Board for approval. After Board approval, the Business Office will send a letter of acknowledgement to the Donor.

Cash donations collected at the campus should be receipted by the campus Financial Clerk in accordance with Section 8: Money Handling in the Fiscal Procedures Manual. Monetary donations to the District will be recorded using object code 5744.

Cash donations collected should be properly receipted by the sponsor or department supervisor and submitted to the campus Financial Clerk in accordance with Section 8: Money Handling and Section 16: Activity Funds and Booster Clubs in the Fiscal Procedures Manual. Monetary donations to the District will be recorded using object code 5744.

Non-Monetary Donations

Per Unit Value of \$5,000 or More

"Non-Monetary Donations" or assets with a unit value of \$5,000 or more and a minimum life of one year are recorded as a fixed asset. Fixed Assets will be entered into the District's fixed asset database by the Business Office.

Per Unit Value of Less than \$5,000

"Non-Monetary Donations" or assets with a unit value of less than \$5,000 and meeting the District definition of an "Inventory Item" will be entered into an inventory database maintained by the Technology Department (see Section 11: Fixed Asset and Inventory Items).

Section 3: Fiscal Management

The fiscal year begins on September 1st and ends on August 31st. All goods received and/or services performed during these dates must be paid from current fiscal year funds.

In-District Transactions

Revenue and expense for In-District Transactions including but not limited to **West Victory NSSH/Le Restaurant GPHS Invoices**, and **Summer School** fees will be debited via a journal entry in Frontline using the *In-District Transactions Form* (Exhibit 3-03). This form will be filled out completely with Budget Code, Invoice Number, Amount and Budget Manager Signature and emailed to the Director of Accounting with the invoice.

Student Nutrition Catering

Request must be entered in Eduphoria/Formspace/Catering/Student Nutrition-*Catering Request Form* (Exhibit 3-04). The **correct budget code must be entered in Eduphoria**. After the request has been approved by Student Nutrition an email notification will be sent to the requestor. The requestor will then approve the quoted amount in Eduphoria by choosing **Continue Workflow**. (Exhibit 3-04) Eduphoria Approval Screen) The approved form will route back to Student Nutrition for the event. Once the event is completed, the Student Nutrition Accountant processes a journal entry against the budget code entered on the *Catering Request Form*. Documentation to support the on-site meeting shall include a meeting agenda and sign-in sheet and should be emailed to the Student Nutrition Accountant. **No Check Request or Requisition will be entered.**

Generally, snacks and food for staff development purposes shall be charged to a staff development account code (function 13). Use of District funds for food or snacks shall be allowed only during an **on-site meeting**. Documentation to support the **on-site meeting** shall include a meeting agenda and sign-in sheet. Any meals purchased with District funds must adhere to and may not exceed the per diem rate published by the United States General Services Administration (GSA) for Houston. [GSA Website](#) (These amounts update October of every year) (Breakfast \$16; Lunch \$17; Dinner \$31) per participant. Should a reasonable exception be necessary to this per person limit, prior approval from a Cabinet Member must be received and documented. The District does not allow the purchase of full meals using state or federal grants, only snacks are allowed using state or federal grants. Please see Section 10: Grant Management for a detailed description of allowable purchases.

Print Shop, Postage and Transportation Transactions will be processed by journal entry without any changes to the current procedures in place.

Contact the Director of Accounting for any transaction types not listed above.

Journal Entry Request Form

The *Journal Entry Request Form* (Exhibit 3-05) is to be used when a transaction was improperly coded. The transaction must have already **occurred and posted**. On the form select the transaction type from the drop-down menu. Depending on the selection made, the appropriate fields will populate to be completed. The form needs to be completed and signed by the budget manager before submitting to the Director of Accounting.

Transaction types include the following:

- Cash Receipt (if prior period is closed)
- Check
- Procurement Card
- Warehouse Order

Verify the "Correct Code" exists before submitting the form. Submitting a form without verifying will cause a delay in processing.

Long Distance Calls

All District phones have access to make long distance calls with the use of a code, which is issued to employees whose position requires long distance interaction. Codes are issued to each approved employee and should not be shared with others or posted by phone sets to ensure that the appropriate staff member is held accountable for long distance charges.

Personal long-distance calls are strongly discouraged.

Long distance codes can be obtained by completing the Long-Distance Code Request Form (Exhibit 3-06) in Eduphoria. Use of the Long-Distance Phone Log (Exhibit 3-07), is highly recommended for use in documenting the date, phone number, length of call, person called, and purpose of calls placed using a long-distance code.

Petty Cash

The District does not use petty cash funds. Please see Section 12: Procurement Cards for a method of making small, incidental purchases using District funds. You may not collect cash and use it to make purchases of supplies or other goods.

Returned Checks & Chargebacks

All makers of returned checks (i.e., non-sufficient funds, closed accounts, stop payments, etc.) will be charged a \$25.00 administrative fee to offset the cost charged by the bank for the returned item and the administrative cost of processing and collecting the funds owed to the District. This fee is subject to change based on the District's depository bank service fee schedule for returned checks.

The District shall reserve the right to reject future checks from makers of returned checks.

Vanco Payment Solutions will notify the Accounting Department when a charge has been disputed. It will be up to the department or campus who originally collected the funds to coordinate payment from the payee or determine if the charge was fraudulent. The funds will be taken out of the account they were originally deposited into on a monthly basis with the Monthly Statement.

Substitute Reimbursement Request

Section 3: Fiscal Management

All request for Substitute Reimbursement from conference attendance should be submitted to the Accounts Payable Supervisor for invoicing with the following:

- Completed Substitute Reimbursement form provided by the conference
- Sub Verification from Frontline showing substitute name, total paid, account number, absence employee

Sub Verification Search | Details | Pay Record Errors | Sub Purchases

Start Date: 05-03-2018 End Date: 05-03-2018 Sub Verification Status: ALL Emp Absence Status: ALL

Sub Assigned: Yes No Both

Search By: Role Name Organization Location Employee Name Employee ID Substitute Name Substitute ID Sub Job ID

Max Rows: 500

Last: Begins With Exact
First: Begins With Exact
Middle: Begins With Exact

Click here to Select All / De-Select All Records 1 Record

Job Title	Substitute	Account Number	Absence Employee	Job/Absence Date	Job Start Date	Job End Date	Hours Worked	Pay Rate	Total Amount	Role Name
		199.11.6112		05-03-2018	05-03-2018	05-03-2018	8.0	11.88	95.00	

Build Sub Pay Request Verify/Approve Selected Records Print Sub Ver Search

References to Additional Information

Texas Government Code, Chapter 552
Texas Public Information Act

Exhibits

Section 3: Fiscal Management



In-District Transaction Form

TO: Accounts Payable Department

FROM: _____

PURPOSE OF PURCHASE:

- TYPE OF PAYMENT: Le Restaurant (GPHS) - 461.00.5755.CULA.002.00.102.0000
 (Select One) West Victory Café (NSSH) - 461.00.5755.CULA.004.00.104.0000
 Summer School Tuition- 199.00.5739.000.699.00.000.0000
 Athletic - 199.00.5752.0000.000.00.712.0000
 Athletic (Play-Offs) - 199.00.5752.00PO.000.00.712.0000
 Other (Specify Below)

- INSTRUCTIONS:
1. Choose Type of Payment
 2. Enter Budget Code, Invoice Number, Amount and have Budget Manager sign form
 3. Email completed form and invoice to Chris Young at cyoung@galenaparkisd.com
 4. Invoices are due to Accounts Payable within 1 week from the date of event
 5. The journal entry will be processed by Accounting within 1 week of receiving the completed form

BUDGET CODE(S)	INVOICE NUMBER	AMOUNT(S)
XXX.XX.XXXX.XXXX.XXX.XX.XXX.XXXX	12345	\$ 6.00
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
	TOTAL	\$ -

BUDGET MANAGER: _____

DATE: 5/9/2023

Revised: April 2023

Exhibit 3-03: Student Nutrition Catering Request (Eduphoria)

Catering Request Form

Event Date:

No Response

Billing Name / Department Name

No Response

Budget Code

No Response

Billing Address

No Response

Event Title:

No Response

Event Location

No Response

Event Start Time

No Response

Event End Time:

No Response

Delivery Time

No Response

Event Contact

No Response

Emergency Contact

No Response

Guest Count

No Response

Detailed Order

No Response

Attach Quote

No Response

After this request has been processed by Student Nutrition a receipt will be attached to this form and the form will be sent back to you. Review the receipt for accuracy. Once the request has been fulfilled, an invoice will be sent to business services and a journal entry will be processed for this transaction.

History

Remaining

Approval by Laura Landeros (Staff Member)
Freeflow by Laura Landeros (Staff Member)
Notification to Student Nutrition Director (Custom Group)
Notification to Vicky Leago (Staff Member)
Notification to Exel Galarza (Staff Member)

JOURNAL ENTRY REQUEST FORM



Enter Campus/Department Name: _____

Enter Requestor's Name: _____

Enter Date: _____

Select Transaction Type: **CLICK HERE**

Select Method Above

Enter Batch # or Vendor Name: _____

Enter Reason: _____

Budget Manager Signature _____

Scroll down for additional requests

Incorrect Code and Amount									
XXX	XX	XXXX	XXXX	XXX	XX	XXXX	XXXX	Year	AMOUNT
Total:									-

Correct Code and Amount									
XXX	XX	XXXX	XXXX	XXX	XX	XXXX	XXXX	Year	AMOUNT
Total:									-

Select Transaction Type: **CLICK HERE**

Select Method Above

Enter Batch # or Vendor Name: _____

Enter Reason: _____

Budget Manager Signature _____

Scroll down for additional requests

Incorrect Code and Amount									
XXX	XX	XXXX	XXXX	XXX	XX	XXXX	XXXX	Year	AMOUNT
Total:									-

Correct Code and Amount									
XXX	XX	XXXX	XXXX	XXX	XX	XXXX	XXXX	Year	AMOUNT
Total:									-

Exhibit 3-05: Long Distance Code Requests Form

Long Distance Code Requests (Admin and Support Facility Staff)

General Use:

- * Long Distance Code access is a privilege, not a right. Noncompliance with regulations may result in suspension or termination or privileges as well as other consequences listed below.
- * Long Distance Codes are only provided for employees whose position requires long distance interaction.
- * Long Distance Codes are to be utilized only for business calls. Users are not allowed to utilize the code for personal calls.
- * Users are responsible for financial charges of unauthorized calls. (Calls that are not work related)
- * Users shall keep their pass code confidential

Consequences:

- * Violation of any of the policies described above may result in disciplinary actions which could include: loss of phone privileges, written reprimand, suspension or termination of employment.

Employee Information:

Employee Name:

No Response

Work Number or Extension:

No Response

Budget Manager:

No Response

"I understand as an individual whose position requires long distance call interaction, I may be provided with direct access to an assigned long distance code. In the interest of maintaining the integrity of these code and of ensuring the security of proper use of District resources, I will maintain confidentially of my long distance codes to which I have access. I will maintain in strictest confidence the code to which I've been assigned. This confidential code will not be shared in any manner with others who are unauthorized. I will use my long distance access for the sole purpose of conducting official district business. I understand that the use of this privilege for personal purpose is prohibited. I understand that any abuse to this access will result in disciplinary action, loss of access and liability for long distance charges."

I accept the terms of this agreement

No Response

Director/Principal Information:

Director/Principal Name:

No Response

Department/Campus:

No Response

Comments:

No Response

History

Remaining

Approval by Ruth Morris (Staff Member)

Freeflow by Ruth Morris (Staff Member)

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Long Distance Phone Log

Date	Phone Number	Approx. Length of Call	To Whom: Person or Company	Purpose For Call: Placing or Returning Call