

Coalition Training Workshops
Finance Basics 101
FY 2008-2009

GLOSSARY

- **Coalition Index Code (570XXX)** a specific code assigned to each coalition that must be on all finance correspondence: Time Sheets, Transfer vouchers, Field Trip Vouchers/ Buses for After school Programs, Advance permission for use of the credit card, Purchase Orders...anything you are paying for MUST have your index code.

- **Subobject Codes** are expense categories and are listed on the *Budget Worksheet and Amendment Request* form; they also will be used on the *Advance Permission for the Use of the Credit Card* form and on the monthly FMR, i.e. 2000 Hourly Teacher, 4006 Postage, etc.

- **Project Codes** The Part I document uses accepted prevention terminology for each approved strategy in the form of codes; these codes are then used on the Part II proposal form and the *Project Budget Worksheet and Amendment* form; the same identifying prevention language and code (letter and number from Part I in front of the checked off project name) are used on the additional forms related to that project: advance permission form for the use of the credit card; receipts attached to the monthly budget reports; and the evaluation form. (Example: A3 = Red Ribbon Week)

- **Budget Worksheet and Amendment Request** the excel spreadsheet that must be submitted with the Part II and signed by the coalition coordinator, the ATOD specialist, and the Coordinator of SDFY before approval for use of funds; also used when budget changes or amendments are being requested in the subobject codes or the total project budget

- **Coalition Credit Card** -Each coalition has a credit card which can be used by FCPS employees (including the coalition coordinator); an FCPS employee must sign out the card and go with a non-FCPS employee to make approved purchases; for liability purposes the credit card must always be signed out prior to releasing it to an FCPS employee

- **Advance Permission for the Use of the Credit Card** form is a standard form that must be submitted for approval for each separate use of the credit card or for different vendors at least 30 days in advance of the purchase

- **T&A form** Time and attendance forms that FCPS employees need to fill out and submit original to Jillian Papp, SDFY to be paid for approved coalition programs based on pay bands

- **Pay bands** Accepted FCPS rates for a wide range of services based on the job requirements and the education level, experience and expertise required of the employee (You cannot base an employee's pay rate on the availability of funds. They must be placed at the appropriate level for the services and skills required to do the job)

- **FMRs** Monthly finance management reports. Questions/concerns should be directed to Jeanette Giron

- **Stevens Admendment** Public Law 102-141, section 623 requires that federal grantees clearly disclose the amount of government funds in public statements about projects funded in whole or in part with federal funds. All statements, flyers, press releases, letters, or posters whether print or electronic need to be cleared by SDFY prior to dissemination. Examples: *"the use of 100% federal funds from the Drug-Free Communities and Support Program grant through the XXX Coalition paid for this advertisement"* or *"The PQY Coalition, affiliated with the school-community coalitions under Fairfax County Public Schools, supports the ZZ H.S. All Night Graduation Celebration with \$500 for postage from Safe and Drug-Free Schools and Communities Act federal funds."*

PROCESSES

I. TIME SHEETS PROCESS for FCPS EMPLOYEES:

(FS FORM 73-42 Time and Attendance For Temporary Assignment(T&A))

A. FCPS Employee submits original T&A form in a timely fashion following the biweekly schedule as follows:

1. Fills out the basic information on the form (identifying data, dates, hours worked)
2. Indicates the Coalition Index Code/Subobject code on the T&A
3. Fills out “*Other Information*” on the T&A form with the name of the program and if applicable the site or school location
4. Obtains the signature of a school administrator (Principal or AP)
5. Sends the original to SDFY for data entry

B. SDFY staff and DSS finance staff will do the following:

1. Diane will verify it matches a specific approved proposal and will keep a copy in your coalition file for reference.
2. Clarence reviews and signs.
3. SDFY staff will enter data for payment and file original
4. A copy will be sent to Jeanette in DSS Finance for federal reimbursement process

NOTE: The school will no longer input T&A information for coalition funded programs

II. PURCHASING SUPPLIES or OTHER MATERIALS:

There are 3 ways to purchase supplies:

A. Coalition Credit Card

1. *Advanced Permission For Credit Card Use* form will be filled out and submitted either with the Proposal Part II or at a minimum 30 days prior to the purchase
 - a. Include Name of Project, Coalition Index and Subobject Code on form
 - b. Attach information from catalog on prevention materials
2. Approval for Credit Card use will be granted via email from Diane. Save these emails for your records and also print email approval and attach receipts to the back of it after purchase.
3. **PREAPPROVED** items may be purchased with the credit card in a store, by phone, or electronically from a store’s on line service. If on-line service is used, documentation should be printed and submitted.
4. Credit Card receipts/ on-line receipt documentation will be attached (taped) to the back of the email approval from Diane Eckert and submitted directly to Jeanette immediately after the transaction.

IMPORTANT: No tax can be charged when making purchases—it will not be reimbursed and the coalition will be responsible for paying it.

NOTE: Prior approval is required before the Coalition Credit Card can be used

NOTE: Food/Beverages are no longer authorized purchases

B. Office Depot Purchase Order through Finance

1. Submit *Purchase Order Form* via email upon approval of funds
The Purchase Order Form must be authorized by Clarence Jones.
2. Jeanette will place order and it will be delivered to your school
3. MAKE SURE THAT THE PERSON TO RECEIVE THE ITEMS AT THE SCHOOL, UNDERSTANDS THAT THEY MUST submit PACKING SLIP as a receipt to Jeanette immediately after receipt of items.

NOTE: The above method assures that you will receive the full FCPS discount on your order.

C. Office Depot Purchase Order through School

1. Submit approved Purchase Order Form to the school finance officer but
Indicate coalition index code on form for billing. Purchase Order Form must be authorized by Clarence Jones.
2. School places order using coalition's index code
3. MAKE SURE that the person receiving the items at the school, understands that they MUST submit the PACKING SLIP as a receipt to Jeanette immediately after receipt of items.

NOTE: This method also assures that you will receive the full FCPS discount on your order.

D. Criminal Certification

Schools entering into contracts with vendors for services are required to obtain certification from the vendors regarding certain child abuse and criminal convictions. Due to changes in the law on July 1, 2007, the requirement for this certification now applies only to contracts, MOAs and MOUs that require the contractor or the contractor's employees to have direct contact with students on school property. If the activity is not on school property, it is no longer necessary to require contractor certifications from contractors.

The Office of Risk Management has compiled a list of commonly used vendors that already have submitted their certification documents centrally. Additions to this list will be updated periodically. See attached form.

III. REIMBURSING SCHOOLS

A. To reimburse a school for expenses it has incurred on behalf of the Coalition the school will need to provide the following back up documentation in order to be reimbursed with SDFY funds:

1. A memo made out to Clarence Jones from the principal detailing the reimbursement being requested.

2. A copy of the school check made to purchase items for the coalitions or a screen print from FAMIS which shows the expenditure hitting the school's account.
 3. A copy of the invoice or receipt.
- B. IF A CHECK IS WRITTEN BY THE SCHOOL'S LOCAL SCHOOL ACTIVITY FUNDS, the school will be reimbursed by a check.
- C. IF A CHECK IS WRITTEN BY THE SCHOOL'S GREEN DOLLAR ACCOUNT (also known as advanced appropriated funds) or paid through Accounts Payable/FAMIS, a transfer voucher will be required to move the expenditure from the school account to the SDFY account..

IV. **NON FCPS INVOICES**

- A. All outside organizations and individuals are required to submit an invoice in order to receive payment for pre-approved services or goods. The coalition coordinator should sign the invoice indicating that all services and goods were received and immediately forward the signed invoice to Jeanette Giron. Jeanette will work with Diane Eckert to obtain Clarence's authorizing signature and with Accounts Payable to ensure payment is made.

V. **FIELD TRIPS**

- A. The following applies to funding field trips:
1. Go to your high school or middle school director of student activities as soon as feasible to begin arranging for field trips; in elementary schools it is the school finance assistant who will help you.
 2. The area transportation manager in each region can assist with providing you with an estimated cost and whether a bus is available for that date and time.
 3. The field trip request is complete on-line by the school
 4. Make sure that the coalition index code is used.
 5. If a copy is available, send it to Jeanette for her accounting.

NOTE: NO private or charter buses can be used; school buses only. Field trips may not be out-of-state.

VI. **POSTAGE STAMPS**

- A. **For use by the coalition:**
1. Coalitions may purchase up to one roll of first class stamps (100) to have on hand for small mailings or single items.
 2. Submit a budget worksheet (a Part II is not necessary) and an *Advanced Permission For Credit Card Use* form.
 3. Approval for credit card use will be granted via email from Diane. Print email.
 4. The post office receipt and credit card receipt are attached to the email approval from Diane Eckert and submitted directly and immediately to Jeanette Giron.

NOTE: These stamps are considered *legal tender* and must be kept in a secure location.

B. Stamps for projects funded by the coalition:

1. A Part II proposal form and *Advanced Permission For Credit Card Use* form are submitted for approval
2. Upon approval, an FCPS employee (coalition coordinator or coalition coordinator and project manager) takes the prepared envelopes for the event to the post office and uses the coalition credit card to pay for the postage
3. Stamps are placed on the envelopes on site and mailed at the Post Office
4. The post office receipt and credit card receipt are attached to the email approval from Diane Eckert and submitted directly and immediately to Jeanette Giron.

NOTE: No out-of-pocket expenditures will be reimbursed

VII. BULK MAIL

A. Coalitions are authorized to use the school bulk mail account. Approximate postage for large volume mailings is \$.15 per item. Letter/envelopes (no need to lick, can tuck in the flap) or folded-over flyers can be mailed at the bulk rate. The following applies:

1. Fill out the form called *Community Coalition Use of School Bulk Mail* form and attach copies of items to be mailed.
2. Submit this form to the principal for signature ahead of time in order to obtain permission to use the school's bulk mail permit
3. Use school's preprinted envelopes with BULK MAIL Stamp or make preprinted labels for items to be mailed using the schools account number.
4. Sort by zip code (first 3 digits)
5. Take the Bulk Mail items to the Post Office Bulk Mail office.
6. The Post Office will fill out a form for the amount charged to the school's bulk mail account. **THIS FORM** is your receipt.
7. Ask the school finance assistant to submit the Post Office receipt, the *Community Coalition Use of Bulk Mail* form with a *transfer voucher* to Jeanette for processing
8. Jeanette will ensure that Diane reviews and Clarence signs transfer voucher prior to processing.

VIII. PAYING POLICE OFFICERS FOR SECURITY SERVICES

A. The following applies:

1. Schools must pay police officers directly out of their local school activity funds or the coalition must have the PTA/PTSA/PTO pay police officers directly out of their funds.
2. Reimbursement may be sought by submitting a memo to Clarence Jones, from the principal if paid out of local school activity funds or

- from the PTA/PTSA/PTO president if paid out of their funds.
3. A copy of the SCHOOL or PTAPTSA check written to the police officers is required in order to be reimbursed.

IX. FORMS:

1. *FS FORM 73-42 Time and Attendance For Temporary Assignment*
2. *Advanced Permission For Credit Card Use*
3. *Purchase Order*
4. *Transfer Vouchers*
5. *Field Trip*
6. *Bulk Mail*
7. *Sample of Bulk Mail Receipt*
8. *W-9*
9. *Criminal Certification*
10. *Jen's Budget Tracking Sheet*
11. *Part I*
12. *Budget Worksheet and Amendment Request*

FINANCIAL POINTS OF CONTACT

COALITION PROPOSALS: Diane Eckert Diane.Eckert@fcps.edu
GAB1 Suite 3644
Fairfax, VA 22042
571-423-4278

Manages the coalition funding process for approval by Clarence of the program/strategy, approval of prevention materials, and advance permission for use of the credit card.

FINANCE ACCOUNTS: Jeanette Giron Jeanette.Giron@fcsp.edu
GAB1 Suite 3100
Fairfax VA 22042
571-423- 4059

Accounting Technician is responsible for fielding basic financial questions, reviewing financial documents submitted for processing, assisting with procurement activities as needed, collecting all necessary documentation such as : Credit card statements and receipts, invoices, transfer vouchers as well as completing the monthly federal reimbursement ..

UNIFIED COALITION/ACCOUNTABILITY LEAD: Jennifer Cooper jalcooper@aol.com
3805 Sandalwood Court
Fairfax, VA 22031
703-966-8304

Assists coalitions with tracking system to monitor expenses, explains what forms to submit to SDFY and when; supports accountability and evaluation process required by the DFCS grant