

**TEXAS ASSOCIATION OF SCHOOL BUSINESS OFFICIALS**

**GREENVILLE  
INDEPENDENT SCHOOL DISTRICT**

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**BUSINESS OFFICE MANAGEMENT REVIEW  
SEPTEMBER 2017**



**T | A | S | B | O**



September 15, 2017

Mr. Jim Damm  
Greenville Independent School District  
4004 Moulton Street  
Greenville, TX 75401

Dear Mr. Damm:

At your request, a management review team was organized through the Texas Association of School Business Officials (TASBO) for the purpose of reviewing the business office processes and procedures of Greenville Independent School District. In addition, we have provided recommendations in other organizational areas to maintain an efficient and effective organization.

The visiting committee included selected personnel with extensive experience in the management of school district business and operations. The criteria utilized for selecting these evaluators included their expertise and professional reputation in the areas they were asked to review.

We have completed our on-site review of the areas named above. Information for this review was gathered by interviewing appropriate staff and obtaining printouts, records, and other documentation as requested by TASBO and provided by the district. All information and statistics that are reported recognize commendations and findings of the departments reviewed as well as recommendations that could be considered for possible increases to the efficient performance of district operations.

The executive summary of this report states the objectives of the evaluation, the tasks that were accomplished, summarizes our findings, and provides the recommendations we believe are appropriate for your consideration. More detailed findings and recommendations are included in a separate section of the report, as well as appendices that include a background analysis and exhibits to our recommendations.

The district is clearly interested in improving operations and becoming more efficient in the business office. When implemented, the recommendations in this report will definitely improve the future financial health of Greenville ISD.

We appreciate the opportunity to work with the district on this project.

Sincerely,



Tracy Ginsburg, Ed.D., RTSBA  
Executive Director

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## EXECUTIVE SUMMARY

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### OBJECTIVES

The objective of this evaluation is to provide the Greenville ISD Board of Trustees and Superintendent with an objective review of business office processes and procedures, and to make recommendations to maintain an efficient and effective organization.

### TASKS ACCOMPLISHED

After collecting data from the district's central administration, selected departments and campuses, the following tasks were accomplished by the team members in order to achieve the objectives of the evaluation.

- Reviewed historical and current financial, operational, student, and staff data;
- Studied relevant written material pertaining to the district, such as policies, procedures, forms, organizational structure, staffing levels, salary administration, hiring practices, and operational functions;
- Reviewed departmental processes and guidelines;
- Reviewed the budget development and monitoring processes;
- Reviewed purchasing procedures and guidelines, including an analysis of expenditures;
- Reviewed internal controls over processes and procedures;
- Studied the economy and efficiency of the organizational structure, including staff roles and responsibilities and the use of automation;
- Reviewed the adherence to federal and state laws, including payroll and personnel regulations;
- Reviewed the adherence to district reporting requirements, including federal and state reports;
- Interviewed selected personnel in the district; and
- Reviewed other related information obtained as part of the review process.

### KEY COMMENDATIONS

- Staff members were courteous, accommodating, and helpful to the review team.
- The business office has previously received several awards and accolades, including the Texas Comptroller's Leadership Platinum Award, the Government Finance Officer Association Distinguished Budget Presentation Award, the Association of School Business Officials International's Meritorious Budget Award for Budget Excellence, and the TASBO Award of Merit for Purchasing.
- District leadership recognizes the need for improvement in some areas and has already implemented several measures to move the district forward.

### KEY FINDINGS AND RECOMMENDATIONS

**FINDING.** The budget development process does not incorporate payroll estimates created by the Human Resources (HR) department. As a result, the projected revenue shortfall will be significantly larger than originally projected once actual salaries are compared to the budget.

**RECOMMENDATION.** The superintendent, chief financial officer (CFO), and lead HR administrator should recalculate current payroll expenditures and amend the 2017–18 budget.

**FINDING.** The HR department does not utilize formal standards to drive campus personnel allocations. This process has resulted in inefficient staffing at campuses for multiple years and a low student-teacher ratio that is not readily justifiable.

**RECOMMENDATION.** The HR lead administrator should develop campus staffing allocation guidelines based on student enrollment. The guidelines should be compared to current staffing levels, and a workforce reduction plan should be developed and phased in if overstaffing exists.

**FINDING.** The Skyward salary negotiations module has not been used to develop payroll projections for multiple years, including the 2017–18 budget year. The system currently does not show the budgeted amount for salaries, and the salary amount used to estimate the approved budget was underestimated.

**RECOMMENDATION.** The CFO and business manager should collaborate with HR staff to ensure that all assignments and benefits are accurate in salary negotiations and then roll those amounts into the budget module in Skyward.

**FINDING.** Payroll staff spends an inordinate amount of time entering overtime and compensatory (comp) time for all hourly employees even though this information can be transferred through an automated process in the Skyward payroll module. This practice can easily result in human error and ongoing budget implications.

**RECOMMENDATION.** Payroll staff should contact the Skyward Finance support center to request assistance in uploading True Time overtime and comp time to the payroll module. The SkyDoc video titled "Time Sheet Update to Payroll Worksheet" may also provide valuable assistance.

**FINDING.** Roles are not clearly defined between HR and the business office. Several tasks that appear to be payroll processing functions are the responsibility of HR staff. This misalignment creates insufficient controls and improper segregation of duties with Skyward Finance system access. This lack of clarity has also resulted in many necessary tasks being left undone by either department.

**RECOMMENDATION.** The CFO and HR lead administrator should join forces to identify activities that cross departmental lines. For those areas of responsibility that need to be shared, specific procedures should be implemented to ensure there are no redundancies of effort.

**FINDING.** There is no protocol or schedule to determine salaries for new (non-teacher) employees. This has resulted in inconsistent salaries among employee groups with similar experiences and job descriptions.

**RECOMMENDATION.** The HR lead administrator and the CFO should develop pay grades, salary modules, and calculation formulas for each employee category. A study of current employee salaries should then be conducted to appropriately assign pay based on job duties, description, and experience. The newly developed pay grades and formulas should also be used to determine appropriate pay for all new employees.

**FINDING.** There is a history of multiple errors in PEIMS data resulting in inaccurate payment and funding to the district. Errors include proper identification of students, student subgroups, student attendance, employees, and courses. Additionally, there has been miscoding of proper funding sources, such as grant sources including federal Title funds and private grant revenues.

**RECOMMENDATION.** The superintendent should consider limiting the role of the student services lead administrator to create a more concentrated focus on PEIMS and accurate data entry.

## SUMMARY

As demonstrated in this report, the district has opportunities for improvement in organizational practices, staffing responsibilities and financial management, and student services/PEIMS. Staff members are clearly interested in improving operations and becoming more efficient. This attitude will go a long way in improving operations throughout the district.

When implemented, the recommendations in this report will definitely improve the future financial health of Greenville ISD. The district should carefully evaluate the findings and recommendations in this report to create an action plan to address the findings. Compliance issues such as violations of federal or state law and local Board Policy should be the primary focus of the action plan, followed by the findings that should result in greater operational effectiveness and efficiency.

## **MANAGEMENT REVIEW TEAM**

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## SECTION 1: BUDGETING AND FINANCIAL PLANNING

### OVERVIEW

Budget development, adoption, and oversight of expenditure of funds are critical to the success of overall district operations. The budgeting process should be a collaborative effort among district constituents that provides a projection of yearly expenditures and revenues. The Human Resources (HR) department plays a vital role in this process, as well, by managing personnel assignments and providing necessary information to project payroll costs. The accuracy of the information used in the budget process is of utmost importance because it drives funding for district initiatives and programs.

### FINDINGS AND RECOMMENDATIONS

**FINDING 1.** The budget development process does not incorporate payroll estimates created by the HR department. Although the 2017–18 budget and previous years' budgets were adopted in a timely manner in accordance with state requirements, payroll expenditure amounts were generated based on historical projections and not actual salaries for the 2017–18 or previous fiscal years.

**RECOMMENDATION 1.** The superintendent, chief financial officer (CFO), and lead HR administrator should recalculate current payroll expenditures and amend the 2017–18 budget. Additionally, a cost-cutting and revenue-generating plan should be created to address the ensuring budget deficit and the *Summary of Budget Reductions & Revenue Enhancements* documents on the district's website should be updated.

**FINDING 2.** The HR department does not utilize formal standards to drive campus personnel allocations. Instead, the number of campus staff is determined based on prior year levels. The budgeting process has historically been done in silos, allowing campus principals and district department heads to create budgets without direct oversight or subsequent review of the HR department. These budgets were then accepted as is by the finance department. This process has resulted in inefficient staffing at campuses for multiple years and a low student-teacher ratio that is not readily justifiable. It also has resulted in budget shortfalls and excessive spending on personnel.

Implementing staffing standards based on student enrollment helps districts make more accurate staffing projections for budget development and increases efficiency in personnel assignments. Staffing allocations also allow district leaders to equitably distribute staff and provide a consistent method to determine when additional staff is needed.

**See Exhibit 1 — Staffing Allocation Example in Appendix 2.**

**RECOMMENDATION 2.** The lead HR administrator should develop campus staffing allocation guidelines based on

student enrollment. The guidelines should be compared to current staffing levels, and a workforce reduction plan should be developed and phased in if overstaffing exists. Campus master schedules, particularly at the secondary school level, and building capacity at the elementary level, should also be considered to determine more efficient staffing and cost-saving measures.

**FINDING 3.** The current budget calendar was not utilized in the adoption of the 2017–18 budget. Even though the district has a current budget calendar posted on its website, the timeline was not followed. The budget calendar is a valuable tool that is used to identify several key milestones that are integral to developing an accurate budget. The process was scheduled to begin in January 2017, yet records indicate that it did not begin until April.

**RECOMMENDATION 3.** The CFO should ensure the current budget calendar is being followed and all budget managers and supervisors are included in the process as outlined in the calendar.

**FINDING 4.** The district website does not appear to contain the *Proposed Budget* in the format mandated by the state. This required notice must be available on the district's website at the same time that the *Public Hearing to Adopt a Budget Notice* is published in a local newspaper. The *Proposed Budget* must remain posted on the district's website for a period of three years after the budget is adopted by the board of trustees.

**RECOMMENDATION 4.** The district should ensure that the *Proposed Budget* is posted on its website in the required format. If the notice was not prepared at the time of the budget adoption, the notice should be prepared with the actual date of preparation and posted on the website in an effort to meet the legislative requirement.

**See Exhibit 2 — Proposed Budget Template in Appendix 2.**

**FINDING 5.** The business office does not review vacant, repurposed, or new positions for proper funding. Any position changes have historically been handled by the superintendent and HR department. Additionally, the form used to document approval for position changes does not have a place to include the budget code to which the position is charged.

This process has left a void in that the CFO is not able to assess the impact of changes to the budget, and many positions have been incorrectly coded or not included in the budget. Thus, the budget inaccurately reflects the district's financial position.

**RECOMMENDATION 5.** Prior to the approval of position modifications, the CFO should review and have oversight of

such proposals to determine the fiscal impact and ensure proper financial coding and financial impact to the overall budget. The current position request form should be revised to

include a budget code so that the funding source can be verified.

## SECTION 2: FINANCIAL SYSTEM UTILIZATION AND BUSINESS OFFICE PROCESSES

### OVERVIEW

The efficiency and effectiveness of the business office directly correlates to the processes that are in place. Those practices are, in turn, directly influenced by the enterprise resource planning (ERP) system used in daily activities. Greenville ISD uses Skyward Finance as the district's ERP system and this program houses both the finance and human resources management modules that include finance, accounting, personnel, payroll, accounts payable, and purchasing. Certain areas of the system are not being fully utilized and this has hindered operations.

### FINDINGS AND RECOMMENDATIONS

**FINDING 1.** The Skyward salary negotiations module was not used historically to develop payroll projections for both the previous years' budgets and the 2017–18 budget. Several factors can lead to salary and benefit amounts not being pulled into the budget module, but the primary driver is that current staff lacks proper training for effectively using the system.

Skyward Finance offers the salary negotiations module for HR budgeting purposes. Once the personnel budget has been created, the amounts from salary negotiations must be rolled into the budget plan in the finance module. This step has not been performed for the 2017–18 budget year, so the system does not show the budgeted amount for salaries, which means the salary amount used to estimate the approved budget was underestimated.

**RECOMMENDATION 1.** The CFO and business manager should collaborate with HR staff to ensure all assignments and benefits are accurate in salary negotiations, determine and assign specific responsibilities within this process, and then roll those amounts to the budget module in Skyward. After this step is completed, the system will have accurate budget amounts for FY 2017–18.

**FINDING 2.** Payroll staff spends an inordinate amount of time entering overtime and compensatory (comp) time for all hourly employees even though this information can be transferred through an automated process in the Skyward payroll module. This process also creates more work for supervisors due to them having to manually approve and sign timesheets, which are then forwarded to the payroll office to be manually input into the pay record.

The True Time timekeeping module used by all hourly employees captures time worked and automatically calculates overtime and comp time. This information can be transferred to the employee's pay record using the automated worksheet process in Skyward.

**RECOMMENDATION 2.** Payroll staff should contact the Skyward Finance support center to request assistance in uploading True Time overtime and comp time to the payroll

module. The SkyDoc video titled "Time Sheet Update to Payroll Worksheet" may also provide valuable assistance.

**FINDING 3.** Manual processes are used to tie purchase orders (PO) to items received, because the "receiving" capability in the purchasing module is not being utilized. When campus and department personnel receive items that have been procured using a PO, they have to scan and email copies of packing slips and other relevant information to the accounts payable (AP) specialist to document receipt. At that time, the AP specialist has to physically compare the packing slip, PO, and invoice prior to processing payment. This inefficient method prolongs payments to vendors and requires more work for the PO originator and AP specialist.

The Skyward purchasing module has a "receiving" tool that will automate the comparison process. PO originators simply have to indicate in the system that their items have been received and the PO will be queued for payment pending a valid invoice. Once the AP specialist indicates that an invoice has been received, a check can be initiated and the purchasing process completed.

**RECOMMENDATION 3.** The CFO and purchasing agent need to work with Skyward Finance IT services support to determine how to implement the purchase order receiving module to make the accounts payable process more efficient. Once a plan is developed to implement this application, a training strategy should be created to ensure all end-users are aware of the new process.

**FINDING 4.** Check requests are not utilized in Skyward, so all items are procured using a PO. Check requests are designed to be used for items that are not physically received, such as registrations and reimbursements, so the need to receive items is eliminated.

Check requests are included in the accounts payable module instead of the purchasing module, so they do not have to use the same approval path as POs. Therefore, the process can be even more streamlined, if desired.

**RECOMMENDATION 4.** The CFO and purchasing agent should look into the check requests module to determine how it can make the procurement process more efficient. Additionally, a SkyDoc is available to explore different configurations available with the check request tool.

**FINDING 5.** Department budgets are manually compiled and entered into the budget entry module in Skyward Finance even though this process can be automated. During budget development, budget managers submit hard copy budgets to the business manager for input.

As an alternative to this manual process, the CFO can build a budget worksheet in Skyward Finance with defined ranges of

accounts, totals, and fields for department leaders to directly input their operations budgets. Once all budgets are entered, the amounts and accounts can be automatically transferred to the budget.

Even if Excel spreadsheets are still utilized, the second alternative is that Skyward has a worksheet upload module that can be used in lieu of the manual input.

**RECOMMENDATION 5.** The CFO and business manager should reach out to the Skyward Finance support center to receive training on how to automate the budget entry process. Whether direct budget entry or spreadsheets are used, there are several SkyDocs that can be accessed to get more information about each method.

**FINDING 6.** It appears that the district's purchasing approval process is cumbersome and requires the superintendent or CFO to approve all POs. There are already multiple approvals at the campus level, and the purchasing agent has final approval for all requisitions. Adding the superintendent or CFO to every order increases approval times and creates a level of inflexibility when a minor holdup occurs.

**RECOMMENDATION 6.** The CFO and purchasing agent should collaborate with stakeholders to ensure that the approval paths

for POs are reasonable while maintaining compliance with the state's purchasing laws and account code requirements. As appropriate, the superintendent or CFO may be included in the approval path if the purchase amount exceeds an established threshold, rather than necessitating a review of all requisitions. This revised process will go a long way toward meeting the needs of the campuses and departments and should decrease the PO approval time.

**FINDING 7.** The business department purchasing and accounts payable processes should be reviewed to ensure that adequate separation of duties are present. The purchasing and payment process should include several layers of segregation of duties. However, the purchasing agent has the authority to add vendors, input requisitions, submit invoices for payment, and print checks. This level of unmonitored access creates a control weakness that jeopardizes the security of district assets.

**RECOMMENDATION 7.** The CFO and purchasing agent should develop and implement procurement and payment procedures that include sufficient segregation of duties. It is recommended that the business office modify the existing procedures to remove the ability to print checks from the purchasing agent and allow the business manager to assist with that function.

SECTION 3: OTHER CONSIDERATIONS

OVERVIEW

During the review, several areas were examined regarding best practices in operations, as well as compliance to established state and federal guidelines.

FINDINGS AND RECOMMENDATIONS

**FINDING 1.** Roles are not clearly defined between HR and the business office. Payroll processing is a collaborative effort

between both departments. However, several tasks that appear to be payroll processing functions are the responsibility of HR staff. This misalignment creates insufficient controls and improper segregation of duties with Skyward Finance system access. This lack of clarity has also resulted in many necessary tasks being left undone by either department. The following chart (**Figure 1**) outlines a few of these tasks.

Task	Best Practice
HR staff exports and imports employee data into pay records.	HR staff exports employee data, and payroll staff imports that data. This practice allows payroll staff to verify the accuracy of the information input by HR staff.
HR staff enters all benefits and deductions (child support, garnishments, etc.).	HR staff enters benefits, and payroll staff adds deductions. This practice allows HR to concentrate on base salaries and benefits without modifying pay records.
HR staff calculates final pay, adjusts the pay record, and deactivates employees.	HR staff calculates final pay, and payroll staff adjusts the pay record and deactivates the employee. This practice allows payroll staff to ensure the payoff amount is correct and to process the final TRS payment without fear of forgetting to deactivate the employee.

Figure 1 Misalignment of HR and Payroll Tasks

**RECOMMENDATION 1.** The CFO and the lead HR administrator should join forces to identify activities that cross departmental lines. For those areas of responsibility that need to be shared, specific procedures should be implemented to ensure there are no redundancies of effort.

After an agreeable workflow has been created, the departments should publish a joint “who to call” or department responsibility document for customers to reference. Additionally, once tasks are clearly separated, Skyward Finance system access should be reviewed and adjusted to prevent improper segregation of duties.

**FINDING 2.** There is no protocol or schedule to determine salaries for new (non-teacher) employees. Although the Texas Association of School Boards conducted a pay study review in 2015 and presented updated salary schedules for all employee categories, it appears that the recommended pay structure for administrative professionals was not fully implemented. This has resulted in inconsistent salaries among employee groups with similar experiences and job descriptions.

**RECOMMENDATION 2.** The HR lead administrator and the CFO should develop pay grades, salary modules, and calculation formulas for each employee category. A study of current employee salaries should then be conducted to appropriately assign pay based on job duties, description, and experience. The newly developed pay grades and formulas should also be used to determine appropriate pay for all new employees.

**FINDING 3.** The district’s EDGAR (Education Department General Administrative Regulations) manual has historically not been used and needs to be completed to comply with current requirements. The district has developed a comprehensive *Federal Grants Manual*; however, it appears that the document was not customized and certain areas of the manual still need to be reviewed and finalized.

**RECOMMENDATION 3.** The district should consider the manual a draft or working copy pending full review and modification. The federal grants, HR, and finance departments should work collaboratively to update the entire manual to reflect the policies, practices, and procedures of Greenville ISD.

**FINDING 4.** There is a history of multiple errors in PEIMS data resulting in inaccurate payment and funding to the district. Errors include proper identification of students, student subgroups, student attendance, employees, and courses. Additionally, there has been miscoding of proper funding sources, such as grant sources including federal Title funds and private grant revenues. Several PEIMS data errors can be identified in an analysis of historical data.

Trend data for Career and Technical Education expenditures in the General Fund indicate apparent data quality issues in one or more fiscal years. Expenditures for program intent code 22 (**Figure 2**) were only \$564,000 in FY 2015 compared to \$1.5 million in FY 2016.

Trend data for Bilingual Education and Special Language Program expenditures in the General Fund indicate apparent data quality issues in one or more fiscal years. Expenditures for program intent code 25 (Figure 3) were only \$2,000 in FY 2015 compared to \$295,000 in FY 2016.

These data quality issues indicate the district was not in compliance with required minimum expenditure requirements for certain fiscal years for select Foundation School Program special programs.

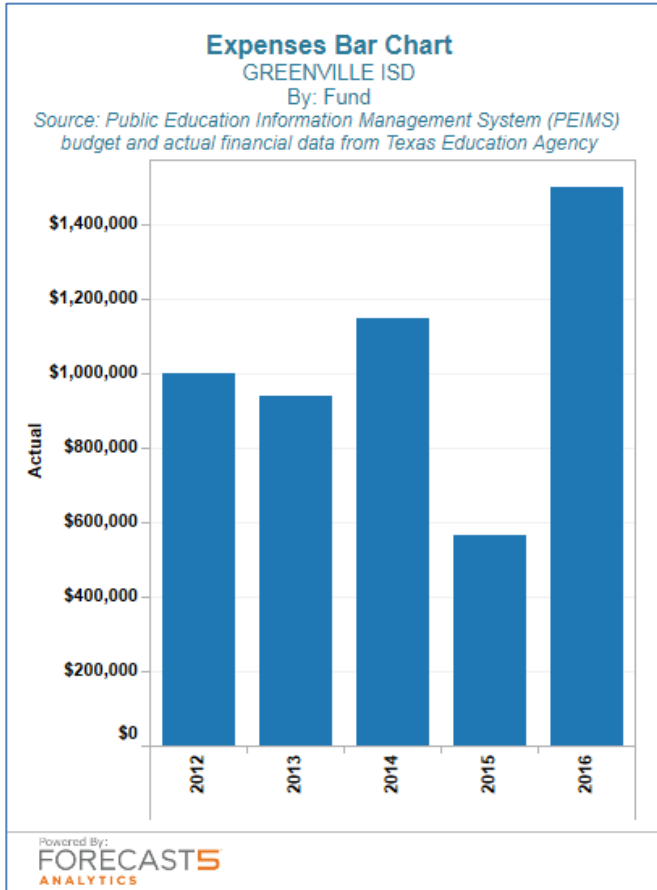


Figure 2 Expenditures under Program Intent Code 22, Career and Technical Education in the General Fund by Fiscal Year

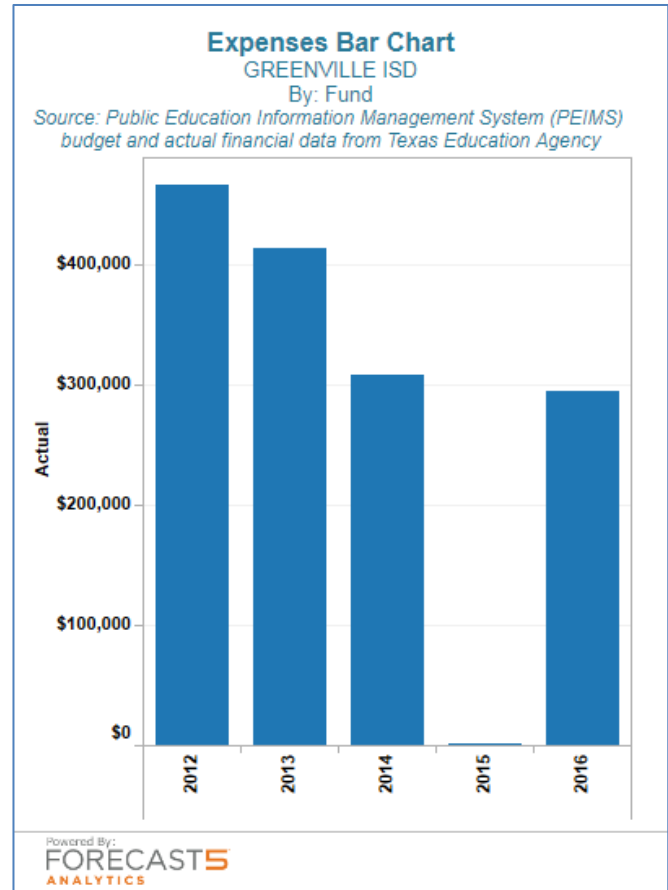


Figure 3 Expenditures under Program Intent Code 25, Bilingual Education and Special Language Program in the General Fund by Fiscal Year

**RECOMMENDATION 4.** The superintendent should consider limiting the role of the student services lead administrator to create a more concentrated focus on PEIMS and accurate data entry. Additionally, quality assurance procedures need to be expanded to include a review of the accuracy of actual financial data submitted through PEIMS. Quality assurance procedures should include an analysis of the reasonableness of year-over-year changes in data to be reported to the Texas Education Agency.

**FINDING 5.** The district did not report any expenditures under program intent codes 33 Pre-K Special Education, 34 Pre-K Compensatory Education, and 35 Pre-K Bilingual Education for FYs 2014 through 2016.

**RECOMMENDATION 5.** The district should review its use of program intent codes for Pre-K programs to ensure it is recording and reporting expenditures according to the required chart of accounts in the Financial Accountability System Resource Guide.

## APPENDIX 1: BACKGROUND ANALYSIS

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### FORECAST5 STUDENT, STAFF, AND FINANCIAL DATA ANALYTICS

In the spring of 2015, TASBO and Forecast5 Analytics, Inc. (Forecast5) announced a partnership to extend the use of data analytics in Texas public education. Since that time, over 100 school districts in the state have subscribed to the Forecast5 data analytics platform, 5Sight. We are also excited that the latest module, 5Cast multi-year budget development platform, is now available. 5Cast is a tool that meets a variety of executive management needs, including budget planning, multi-year projections, modeling “what if” scenarios, and enhanced transparency with a financial storyboard approach.

#### **5Sight for Texas Schools — Delivering data and interactive analytics covering key areas of school operations including:**

- **Staffing and Compensation.** Analyze compensation levels and staffing ratios by position. Compare the results to area districts or custom built peer groups.
- **Academic Performance.** Generate new insights on student achievement with powerful trend and comparison data. Create data visuals at the district or building level.
- **Enrollment Trends and Demographics.** Develop enrollment projections at the district and building level. Use the historical database to identify changing demographic trends.

We have included several student, staff, and financial data charts in this section to provide an opportunity for the district to drill down on data that will be useful when analyzing and implementing the recommendations throughout this report. As the district moves forward to create an action plan, it should consider subscribing to 5Sight and/or 5Cast. The peer districts in the following charts were identified using state-wide data in Forecast5 and were selected based upon similar enrollment size and percentage of students from low-income families.

GREENVILLE ISD ENROLLMENT TRENDS

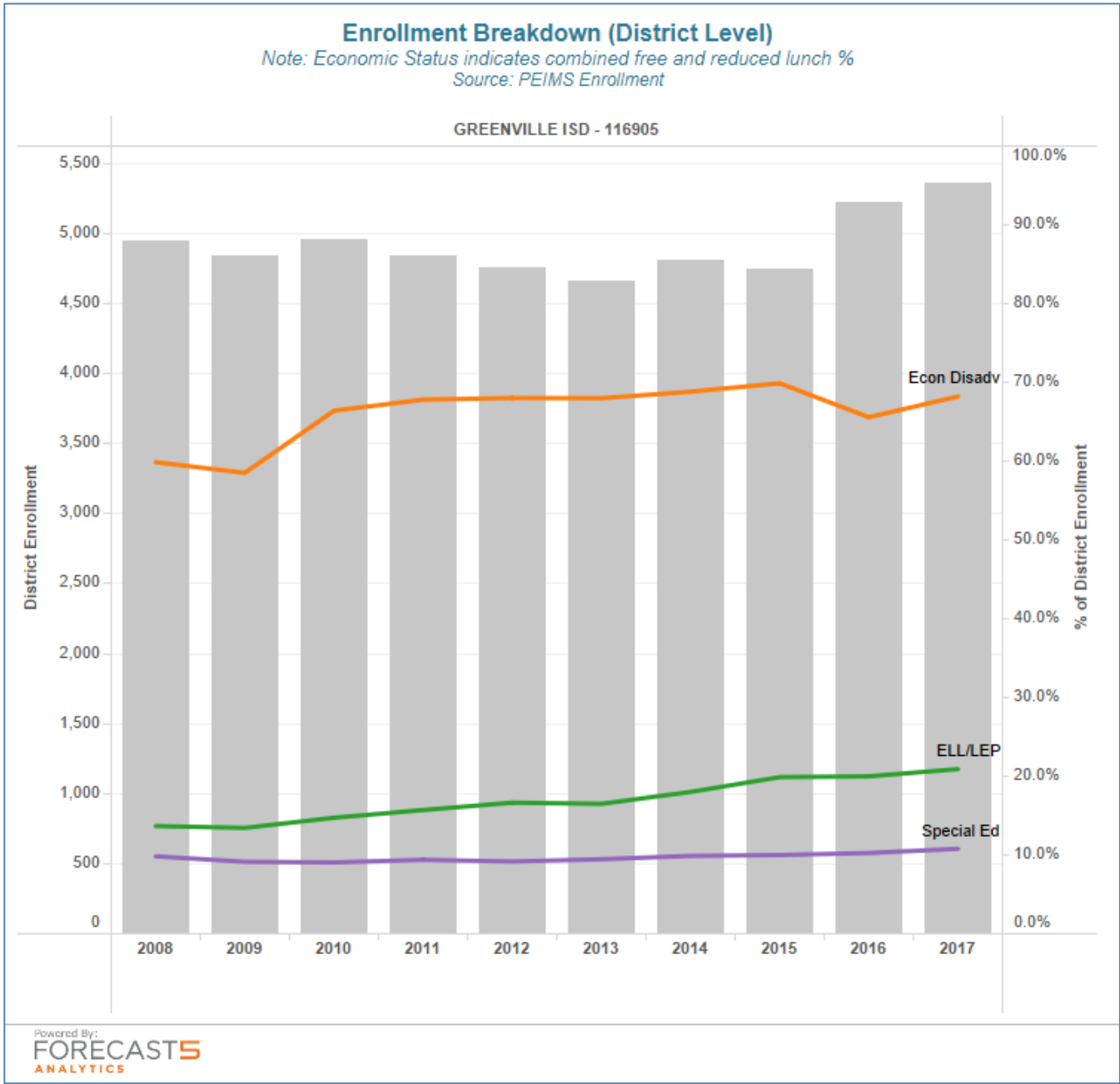


Figure 4 Greenville ISD Enrollment and Demographic Trends



## GREENVILLE ISD STUDENT ENROLLMENT AND STAFF FTE TRENDS

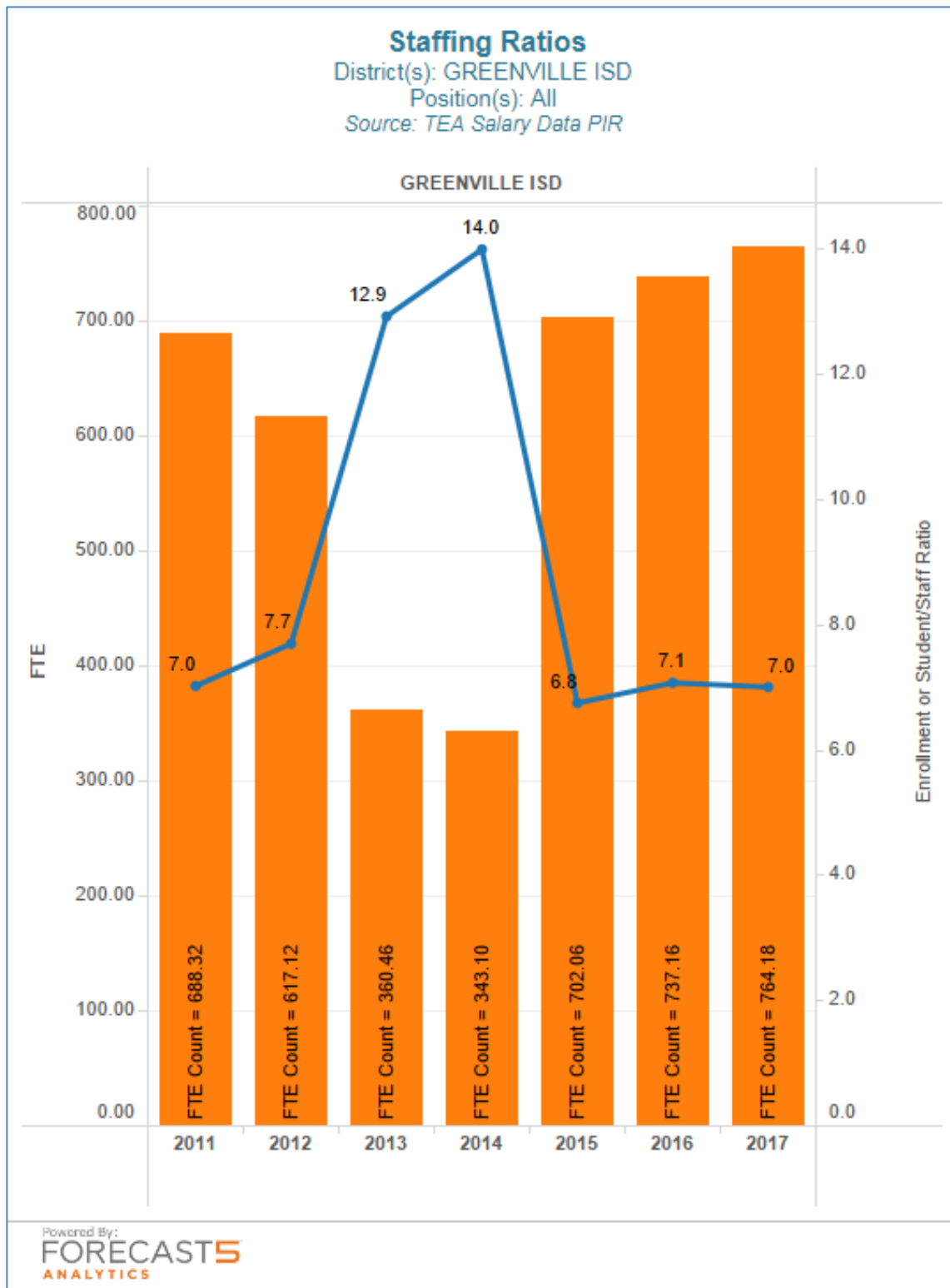


Figure 5 Greenville ISD Student Enrollment and Staff FTE Trends

## GREENVILLE ISD STUDENT ENROLLMENT AND TEACHER FTE TRENDS

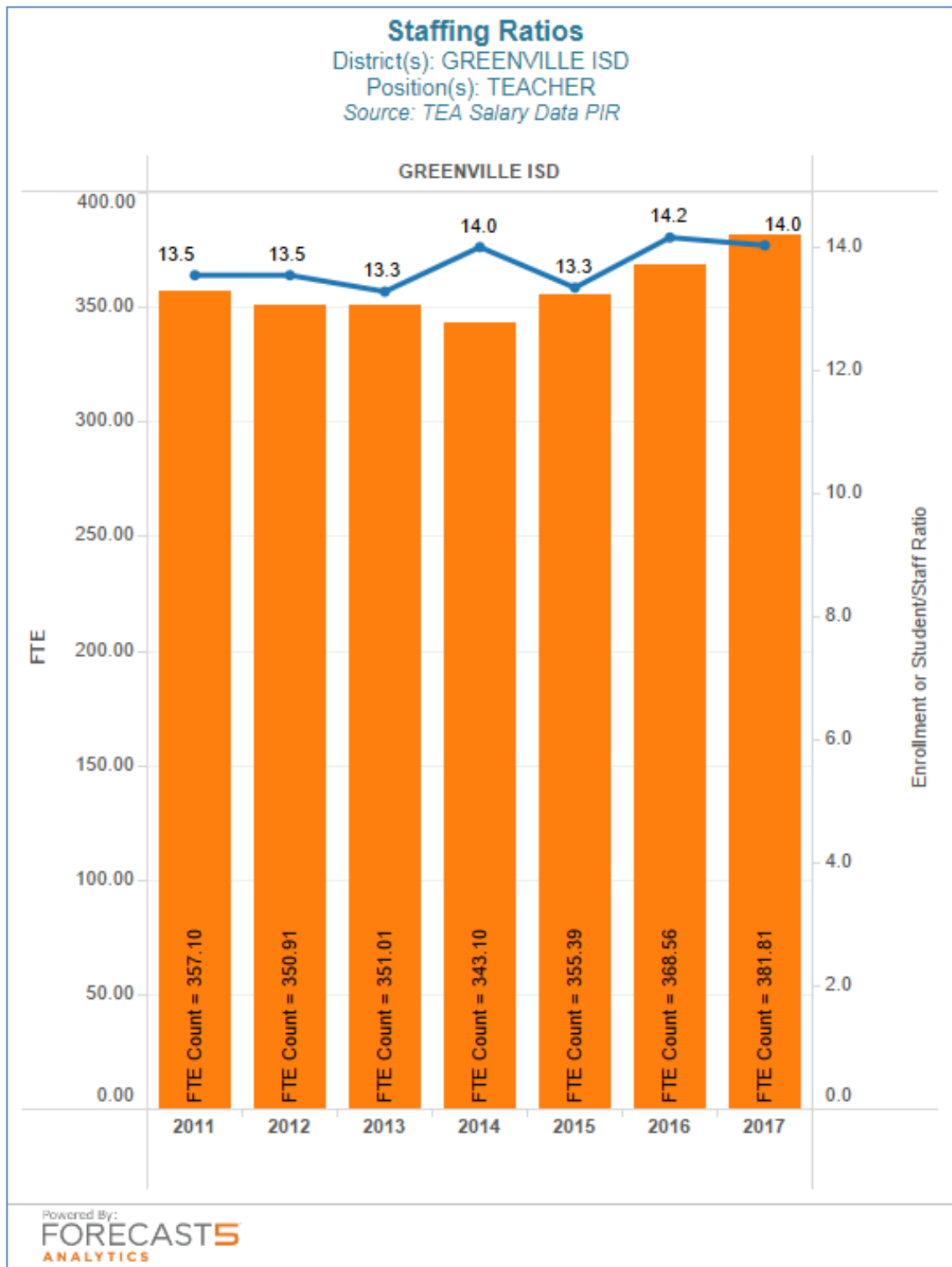


Figure 6 Greenville ISD Student Enrollment and Teacher FTE Trends

## ENROLLMENT AND DEMOGRAPHIC TRENDS FOR GREENVILLE ISD PEER DISTRICTS

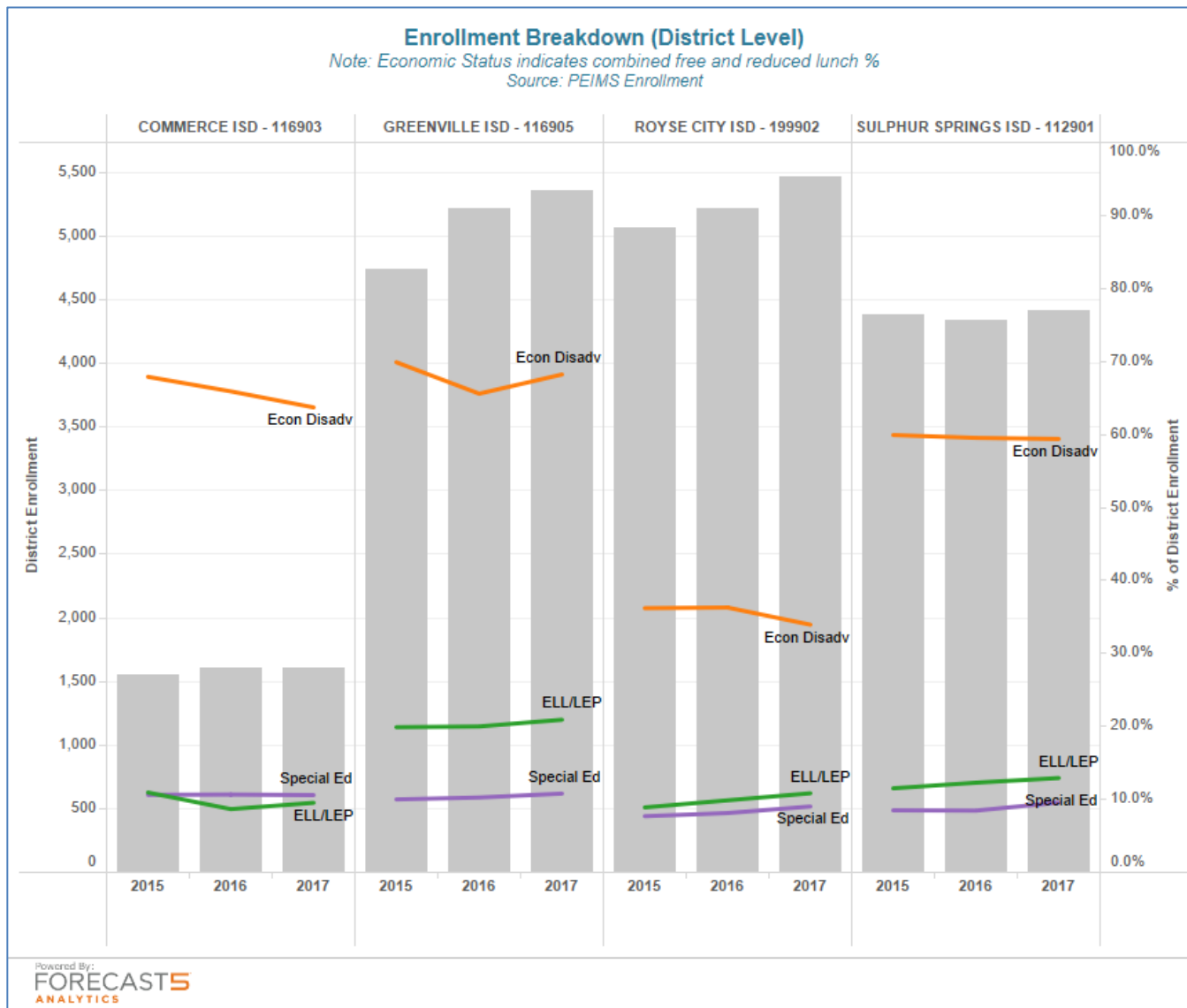


Figure 7 Greenville ISD and Peer District Enrollment and Demographic Trends

GREENVILLE ISD ENROLLMENT BY GRADE LEVEL

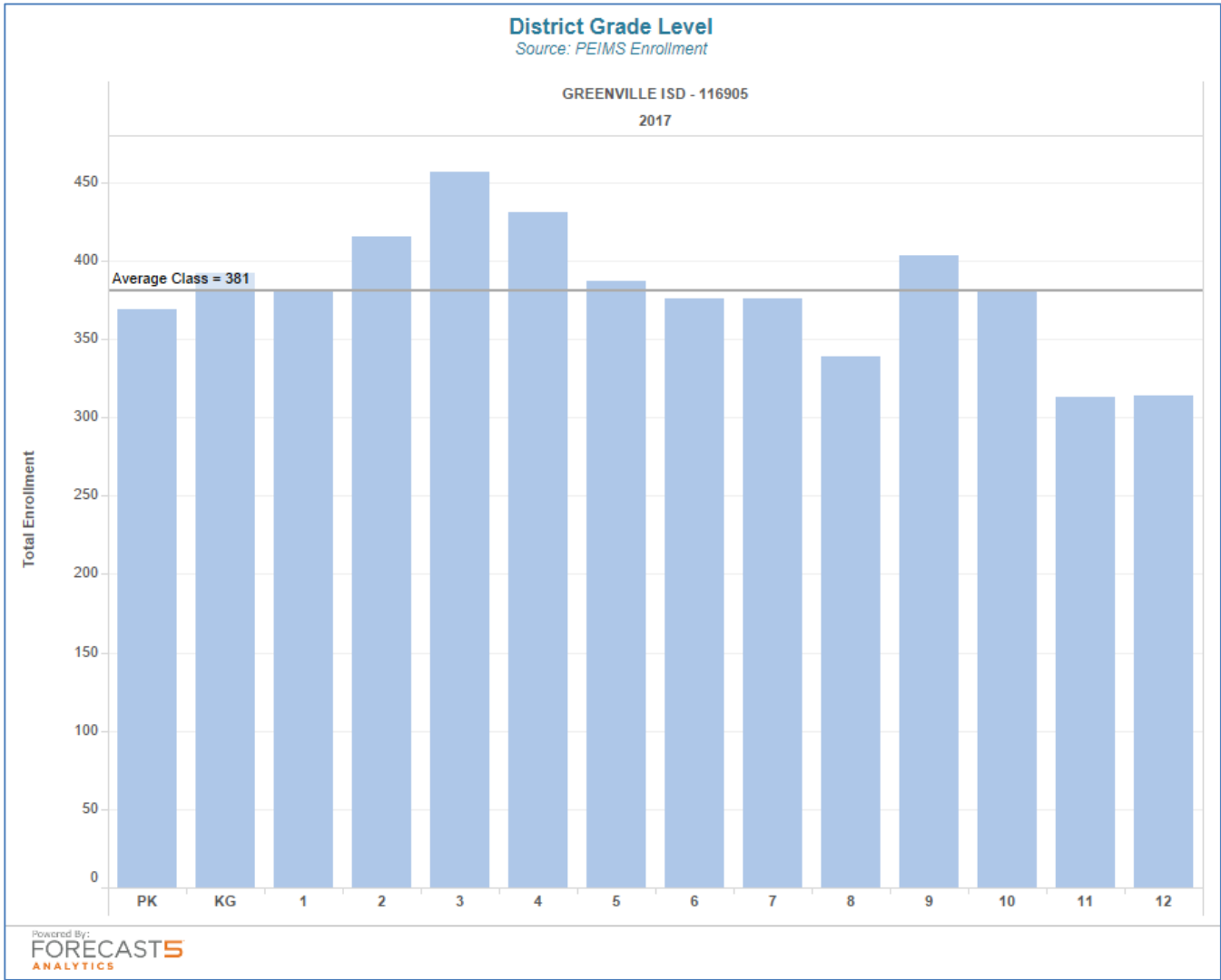


Figure 8 Greenville ISD Enrollment Per Grade Level

## STUDENT TO STAFF RATIOS FOR PEER DISTRICTS

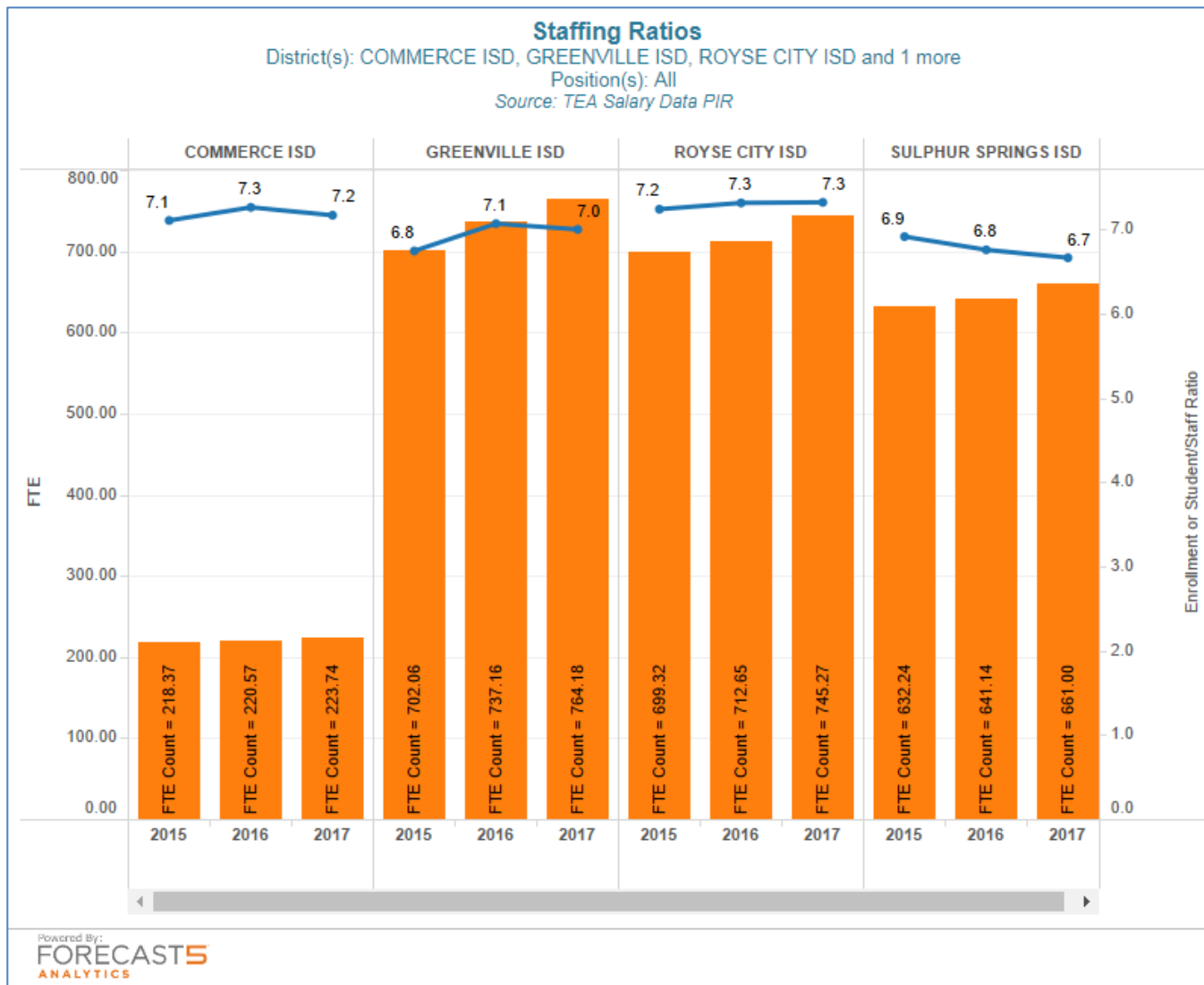


Figure 9 Greenville ISD and Peer District Student to Total Staff Trends

## STUDENT TO TEACHER RATIOS FOR PEER DISTRICTS

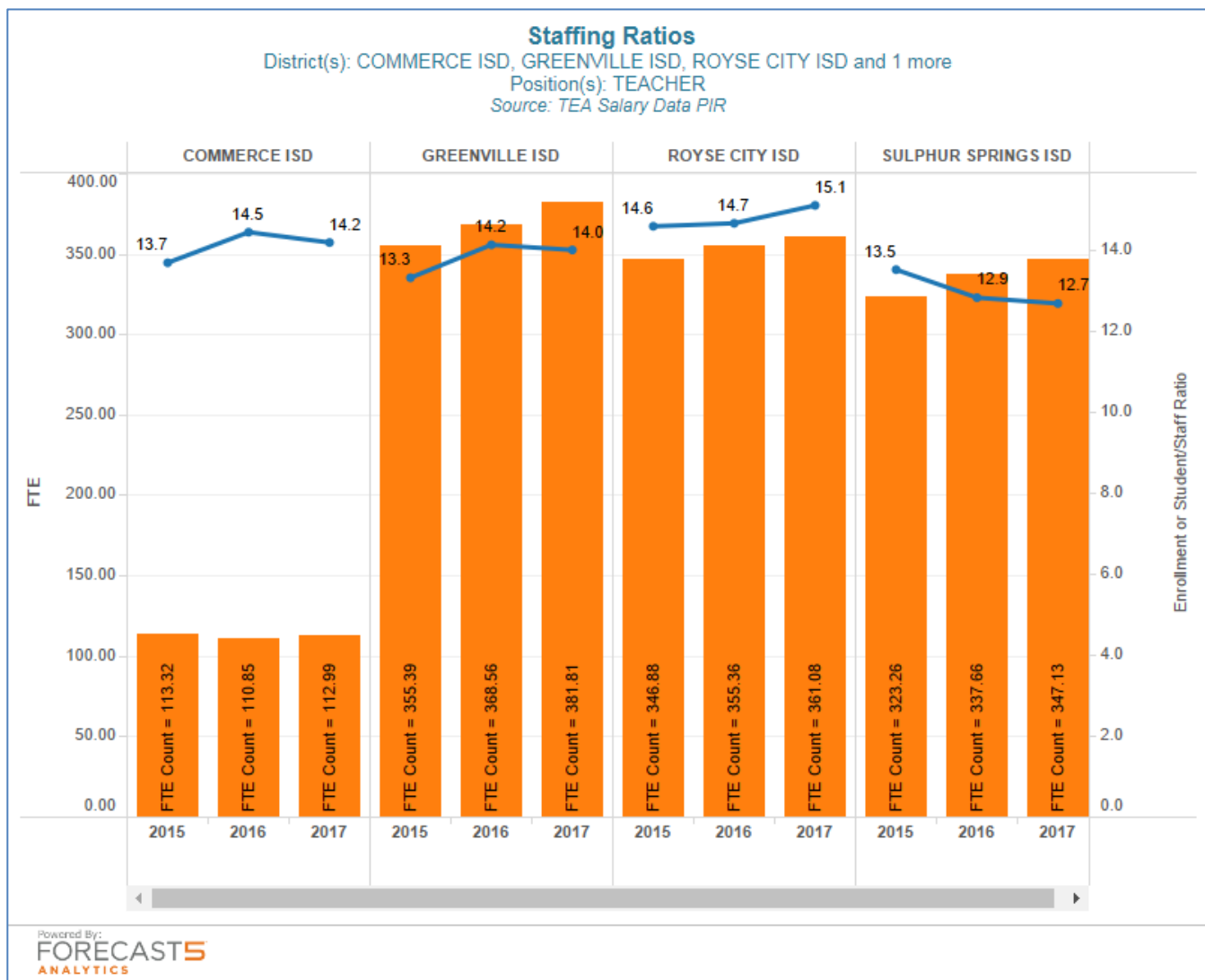
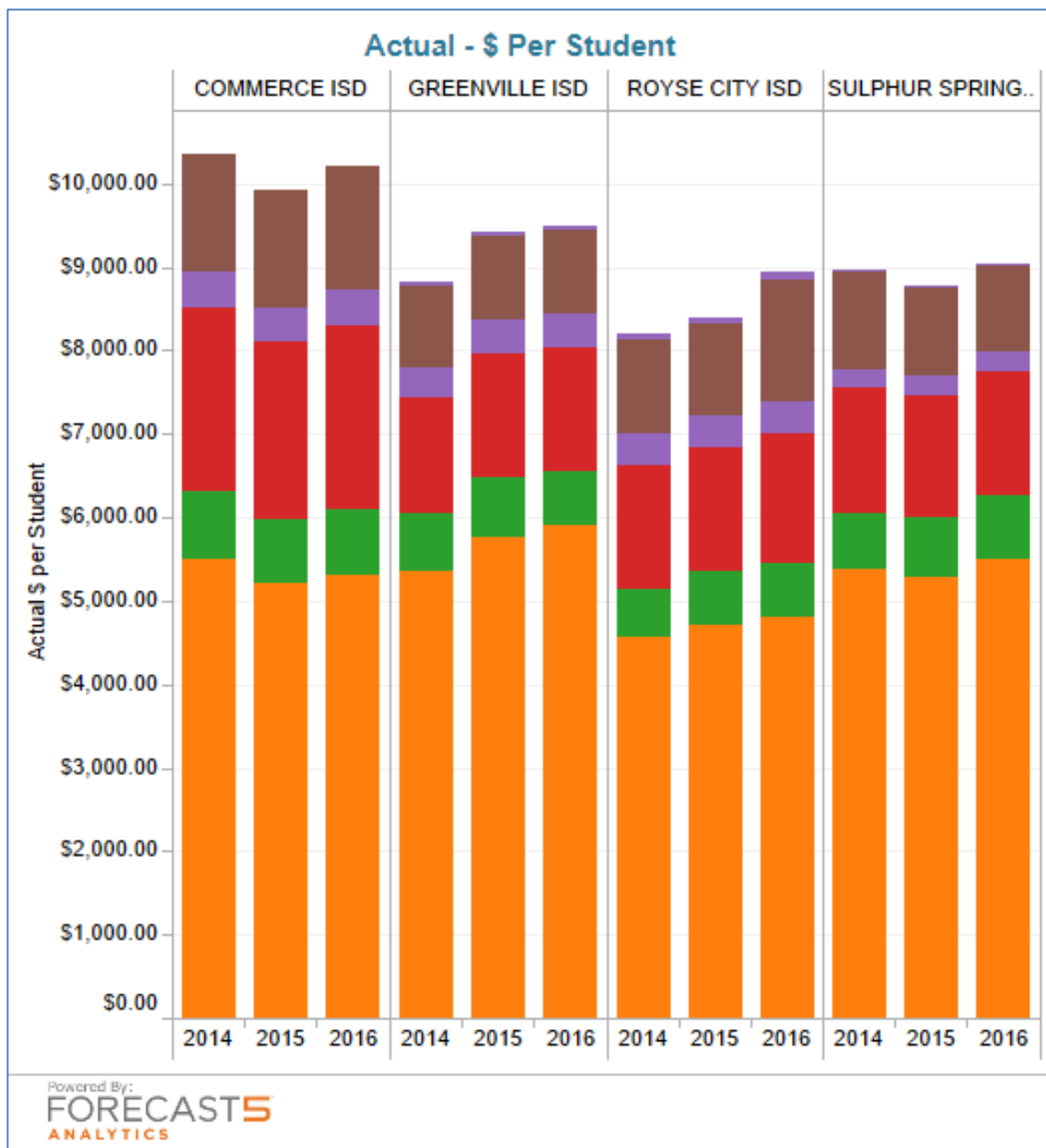


Figure 10 Greenville ISD and Peer District Student to Teacher Ratios

## OPERATING EXPENDITURES (ALL FUNDS) PER STUDENT FOR PEER DISTRICTS

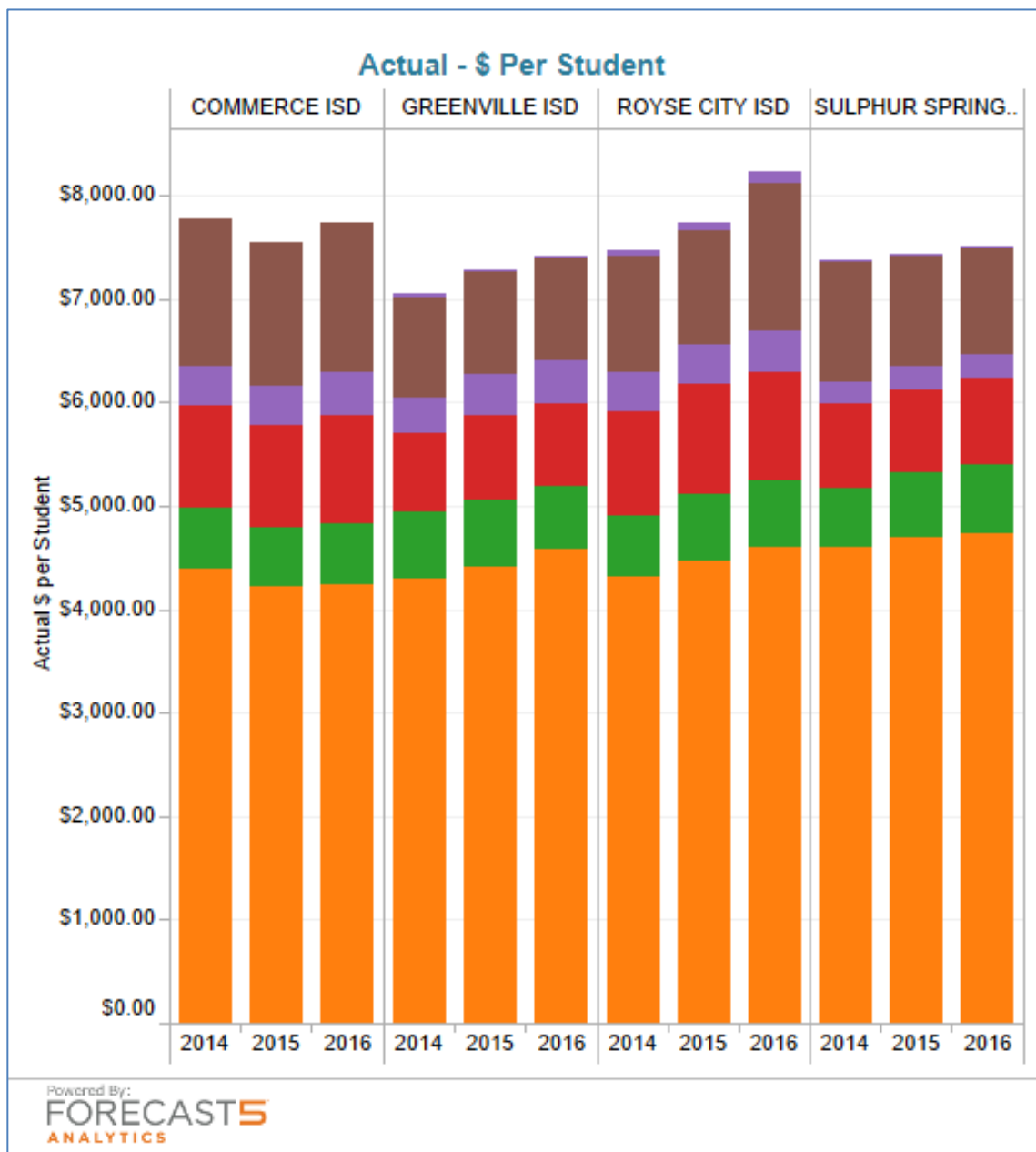


### Object or Function

- 90-99 Intergovernmental Charges
- 60-69 Ancillary Services
- 50-59 Support Services - Non-Student B..
- 40-49 Administrative Support Services
- 30-39 Support Services - Student (Pupil)
- 20-29 Instructional and School Leadersh..
- 10-19 Instruction and Instructional-Relat..

Figure 11 Greenville ISD and Peer District Operating Expenditures (All Funds) per Student

## OPERATING EXPENDITURES (GENERAL FUND) PER STUDENT FOR PEER DISTRICTS



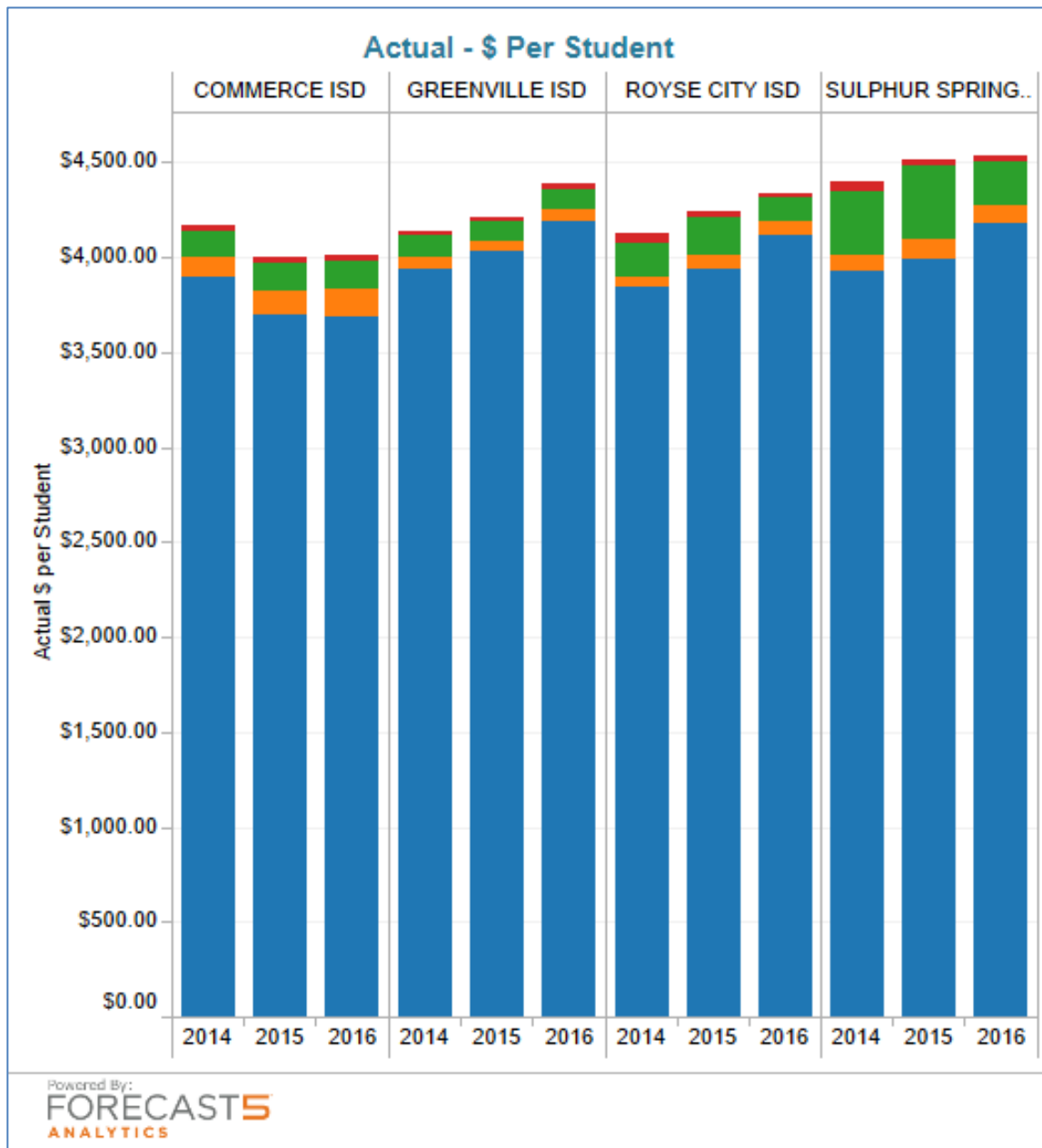
### Object or Function

- 90-99 Intergovernmental Charges
- 60-69 Ancillary Services
- 50-59 Support Services - Non-Student B..
- 40-49 Administrative Support Services
- 30-39 Support Services - Student (Pupil)
- 20-29 Instructional and School Leadersh..
- 10-19 Instruction and Instructional-Relat..

Figure 12 Greenville ISD and Peer District Operating Expenditures (General Fund) per Student



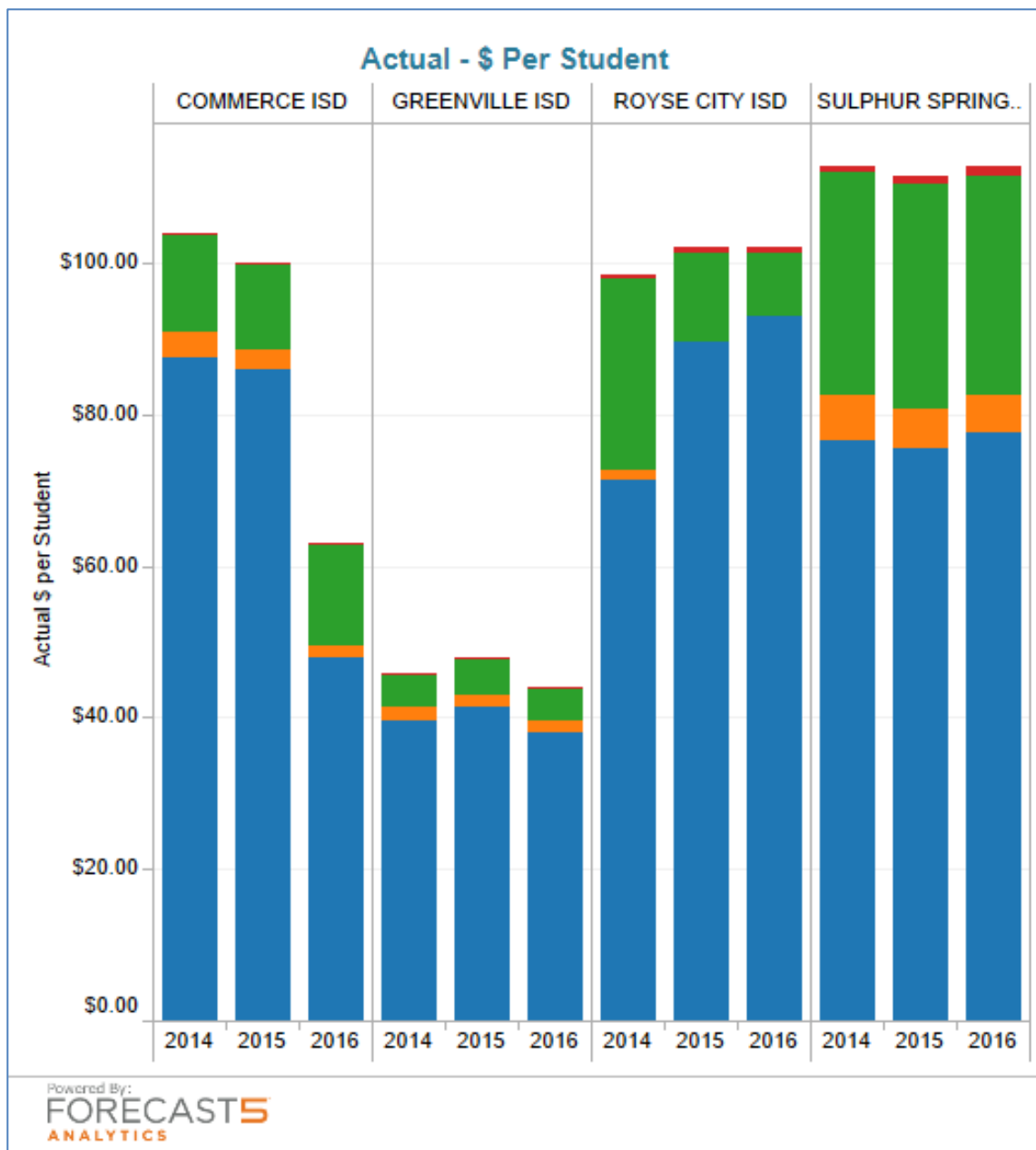
## OPERATING EXPENDITURES (GENERAL FUND) FOR PEER DISTRICTS BY FUNCTION CODE



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

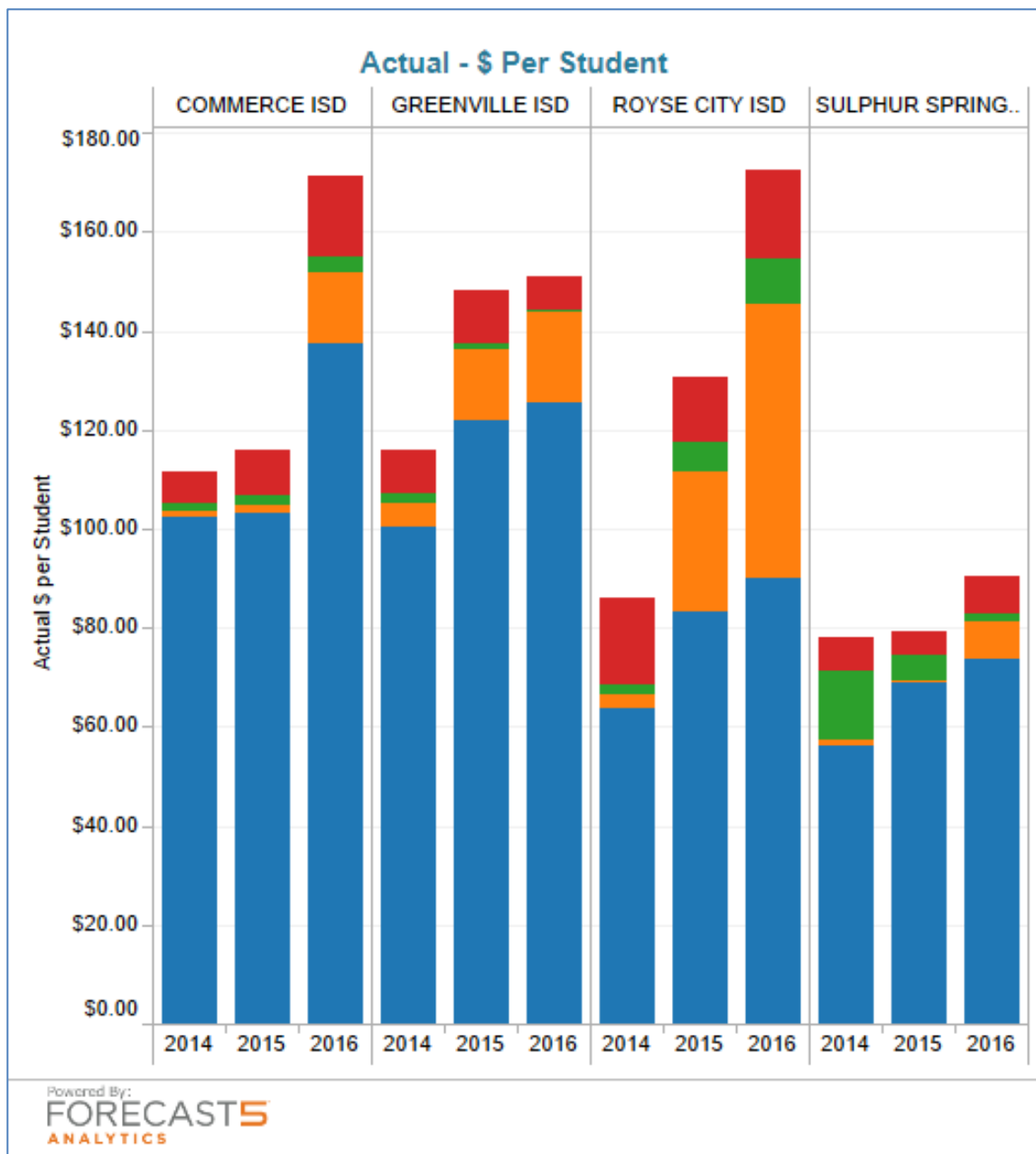
Figure 13 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 11



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

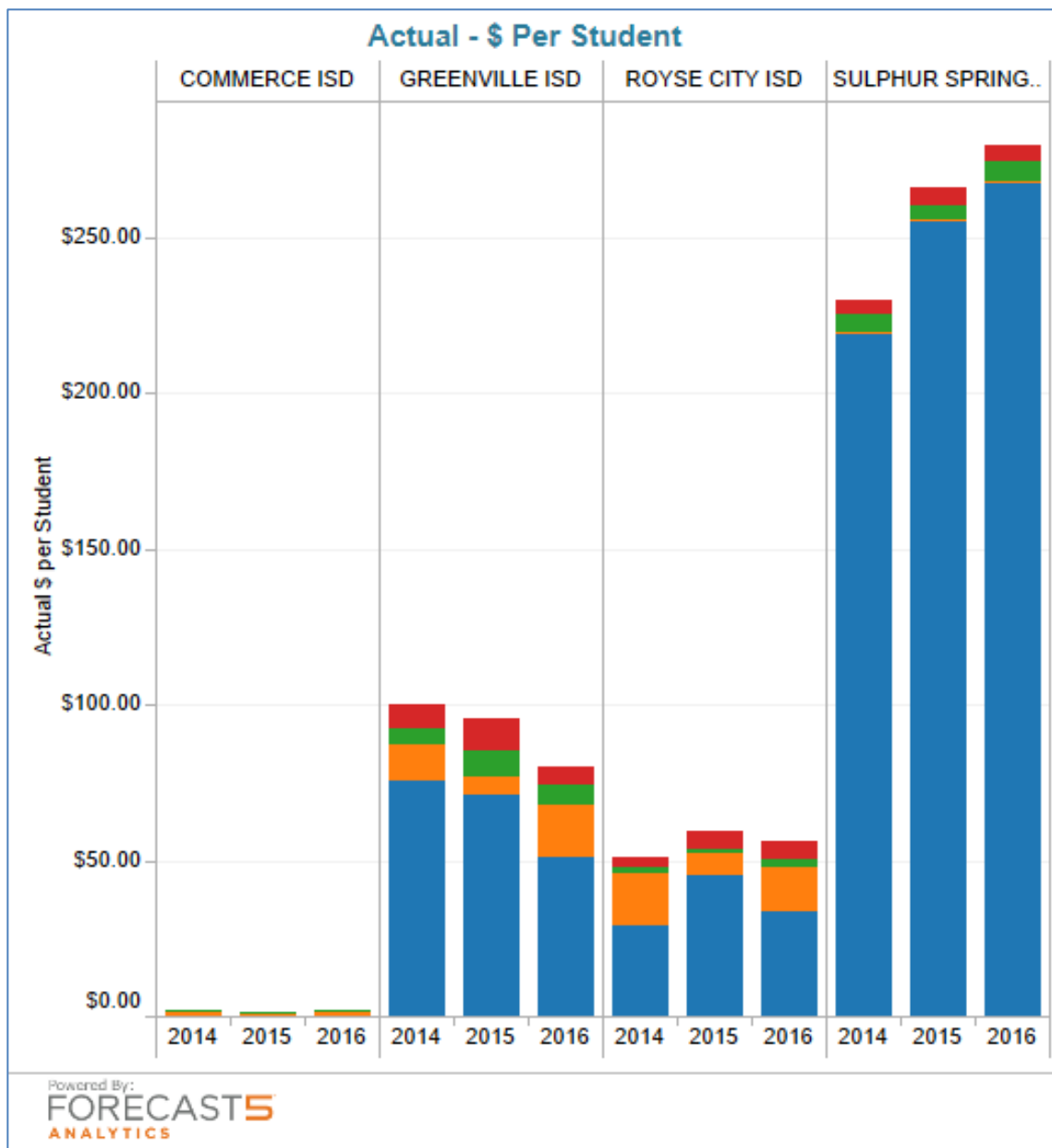
Figure 14 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 12



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

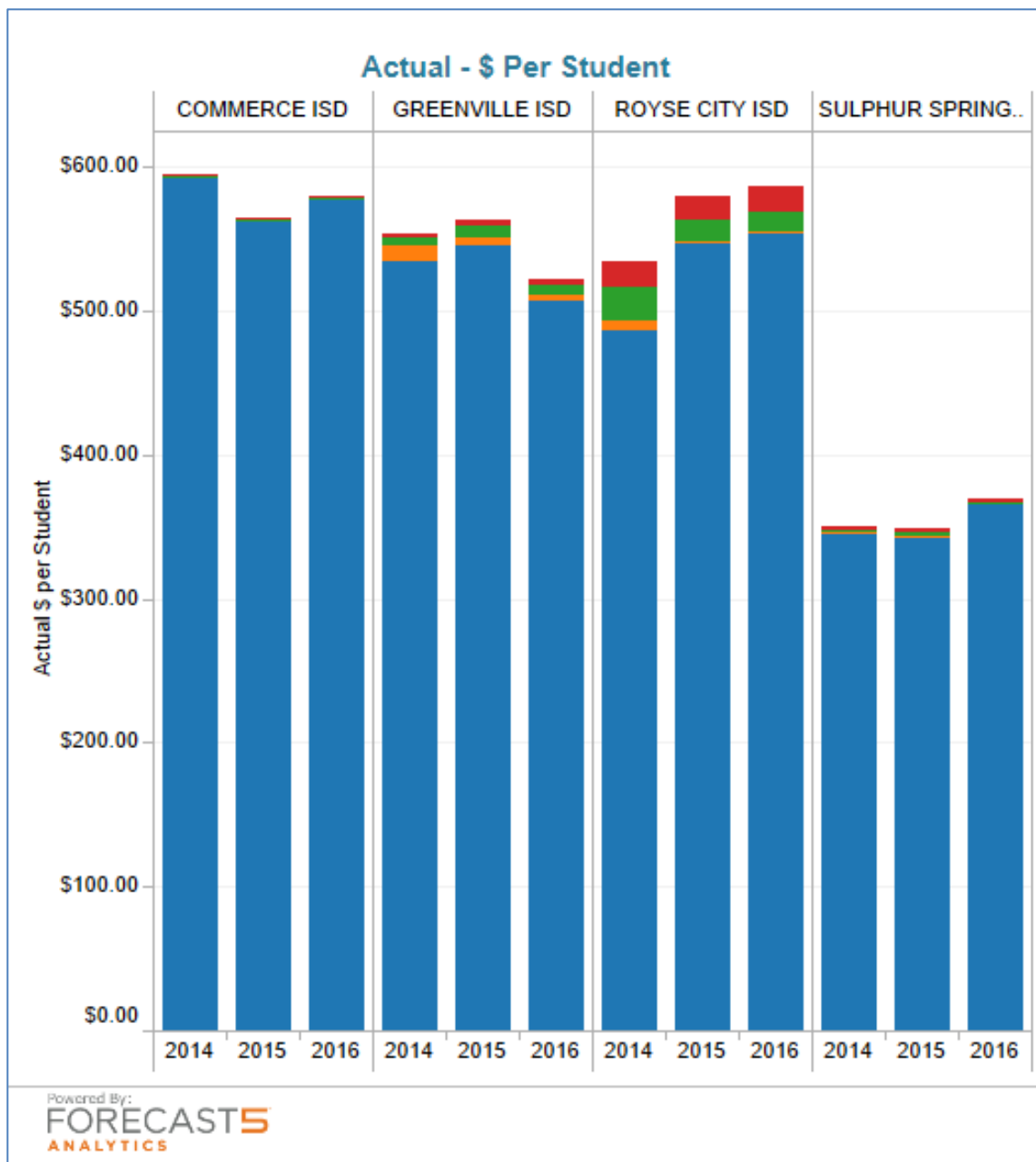
Figure 15 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 13



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

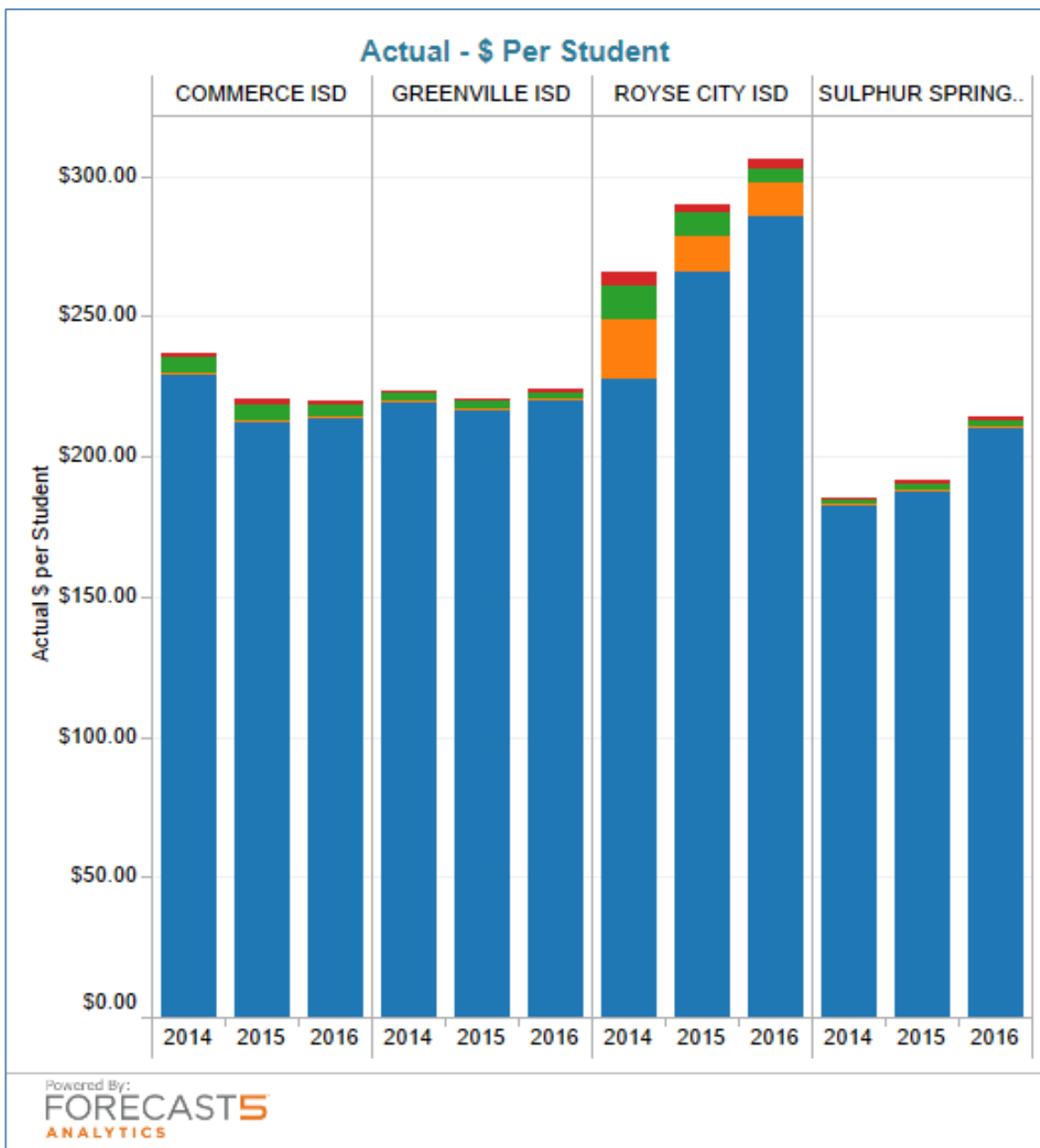
Figure 16 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 21



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

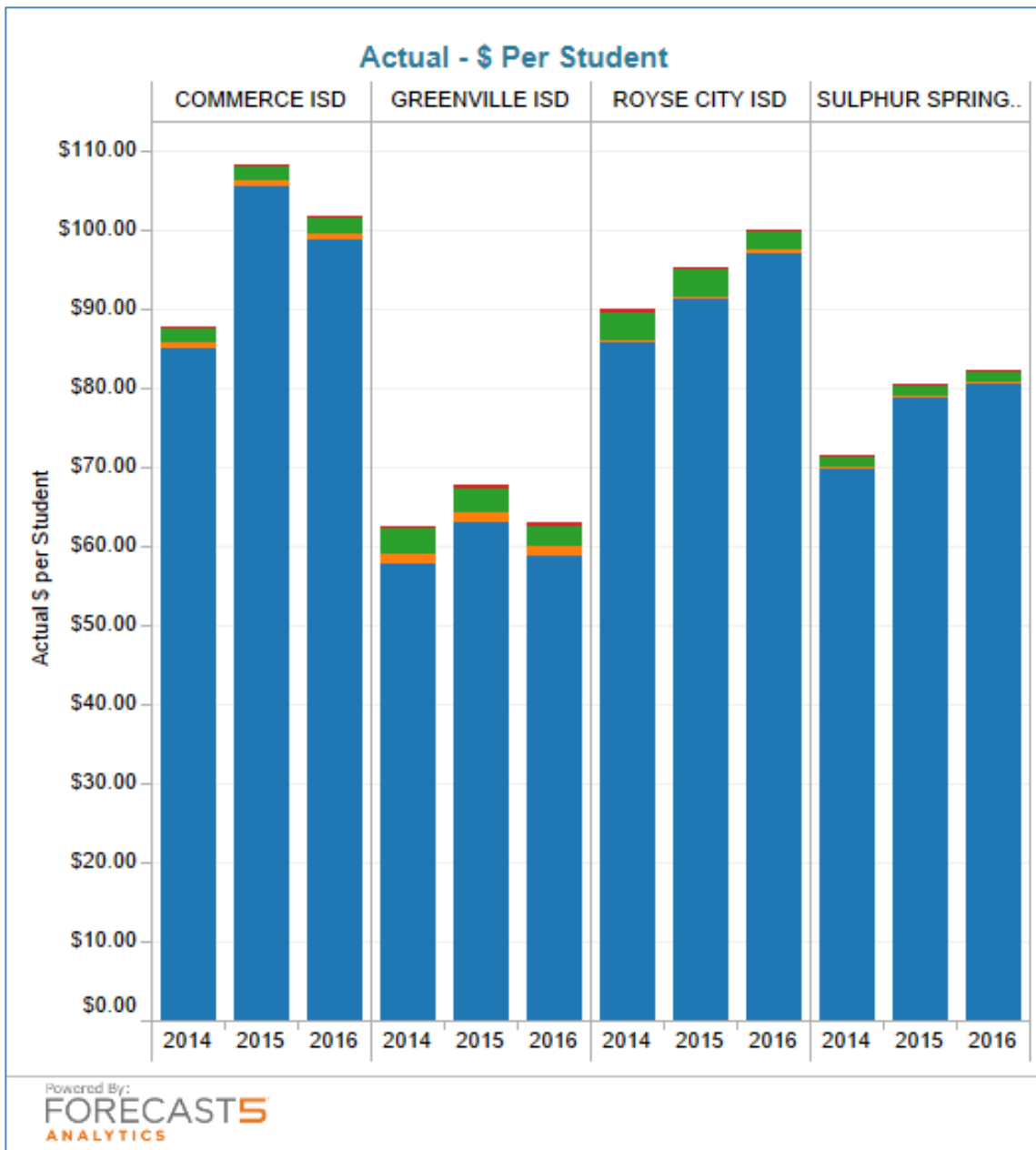
Figure 17 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 23



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

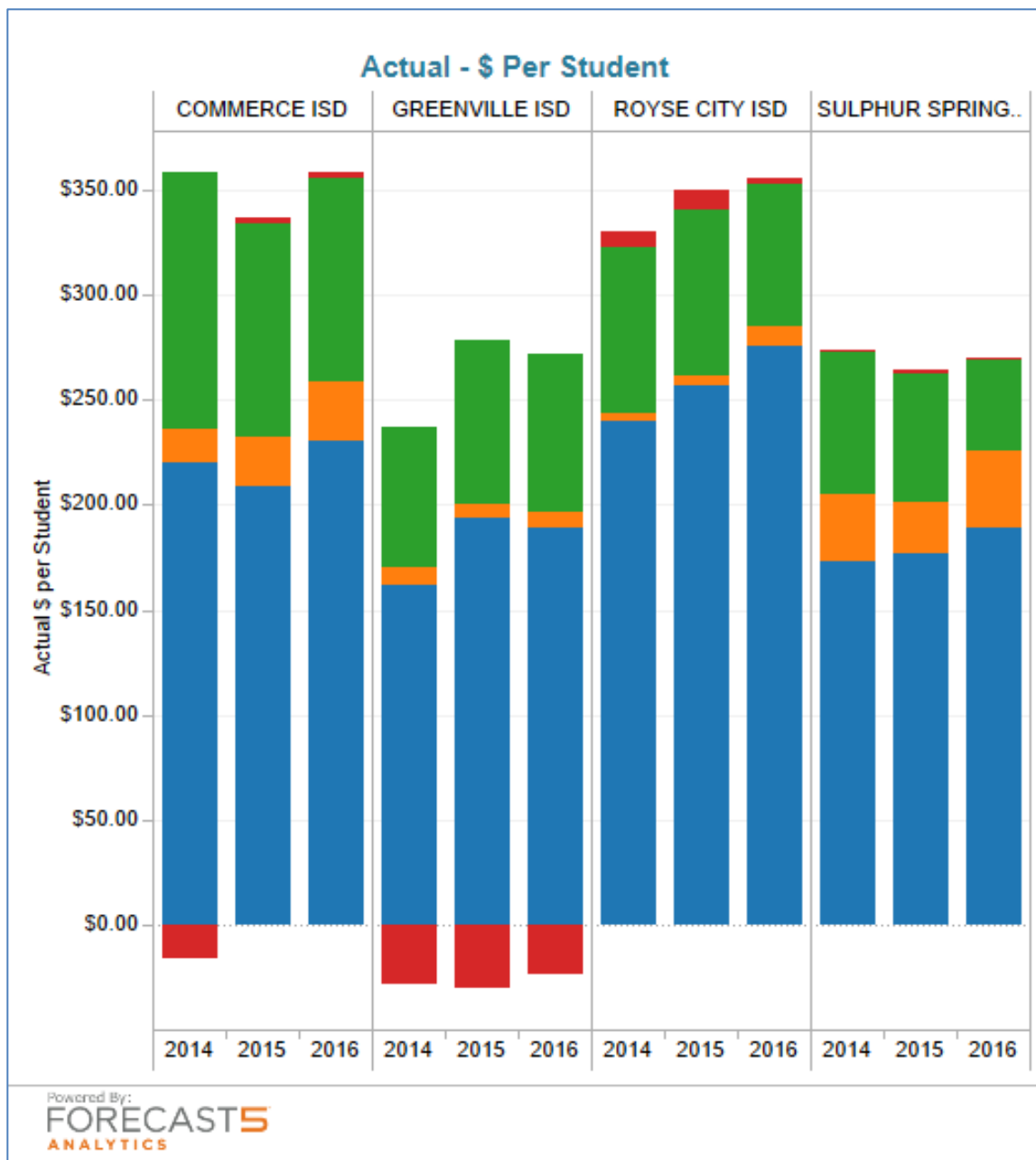
Figure 18 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 31



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

Figure 19 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 33

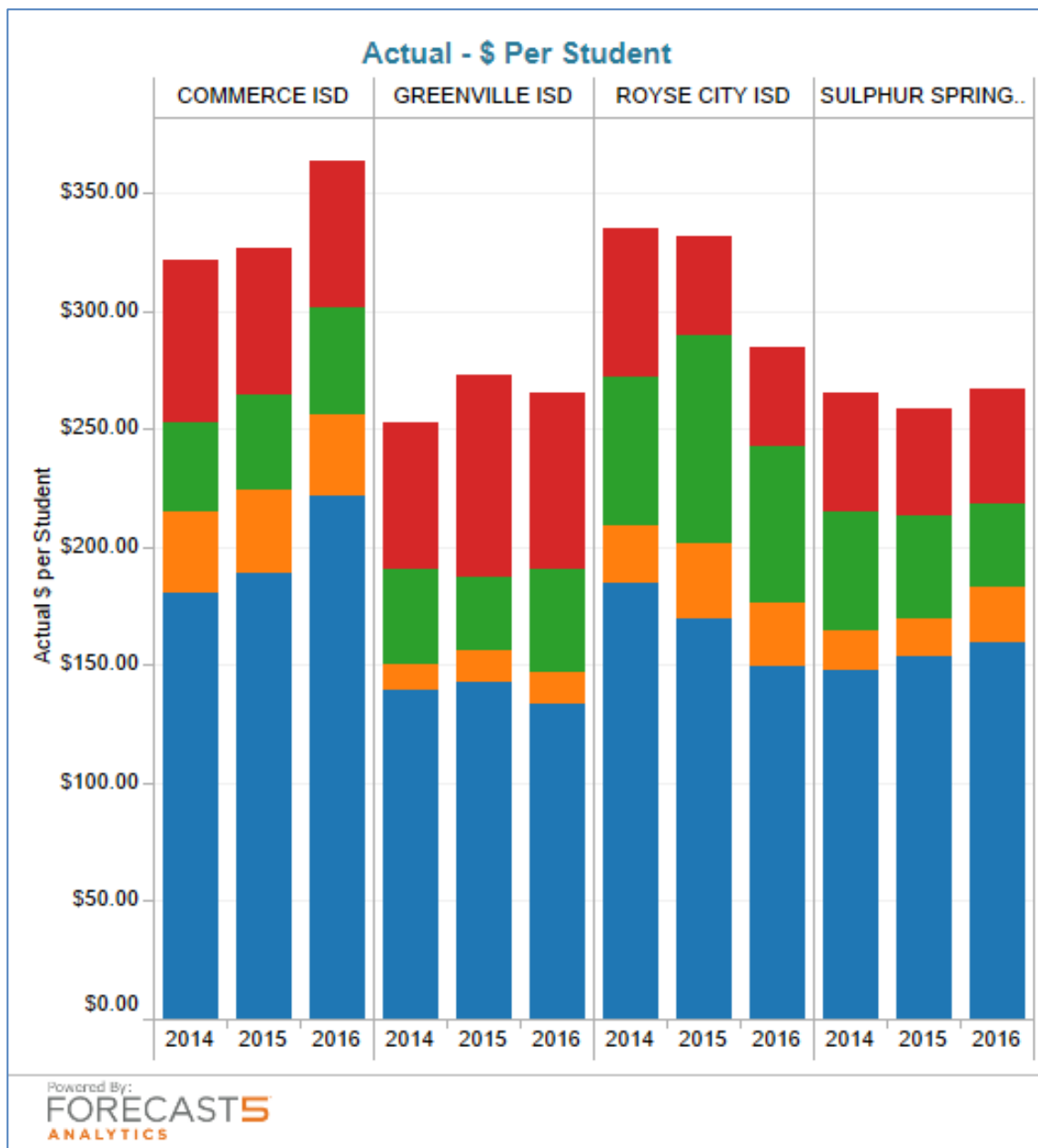


**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

Figure 20 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 34

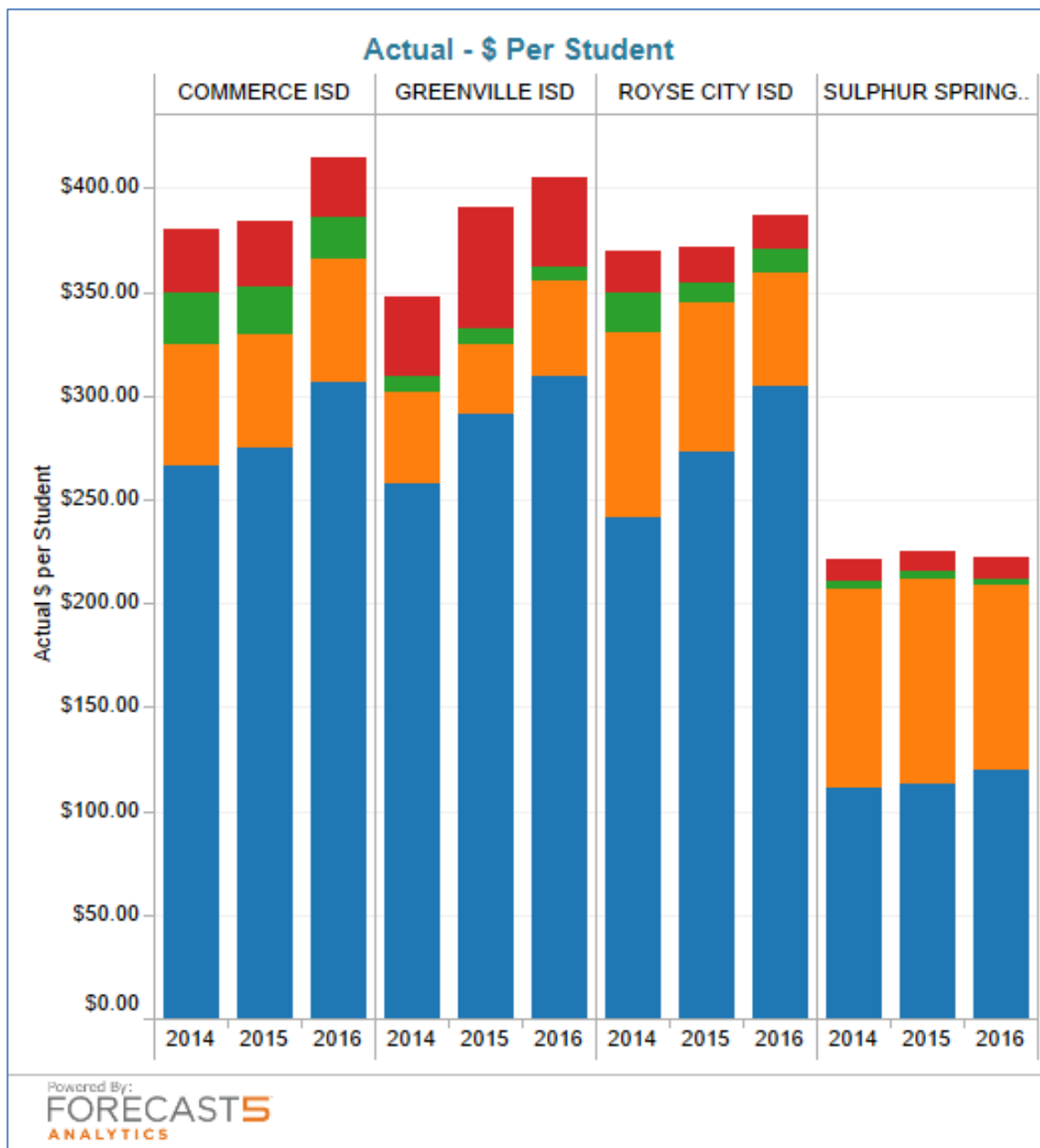




**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

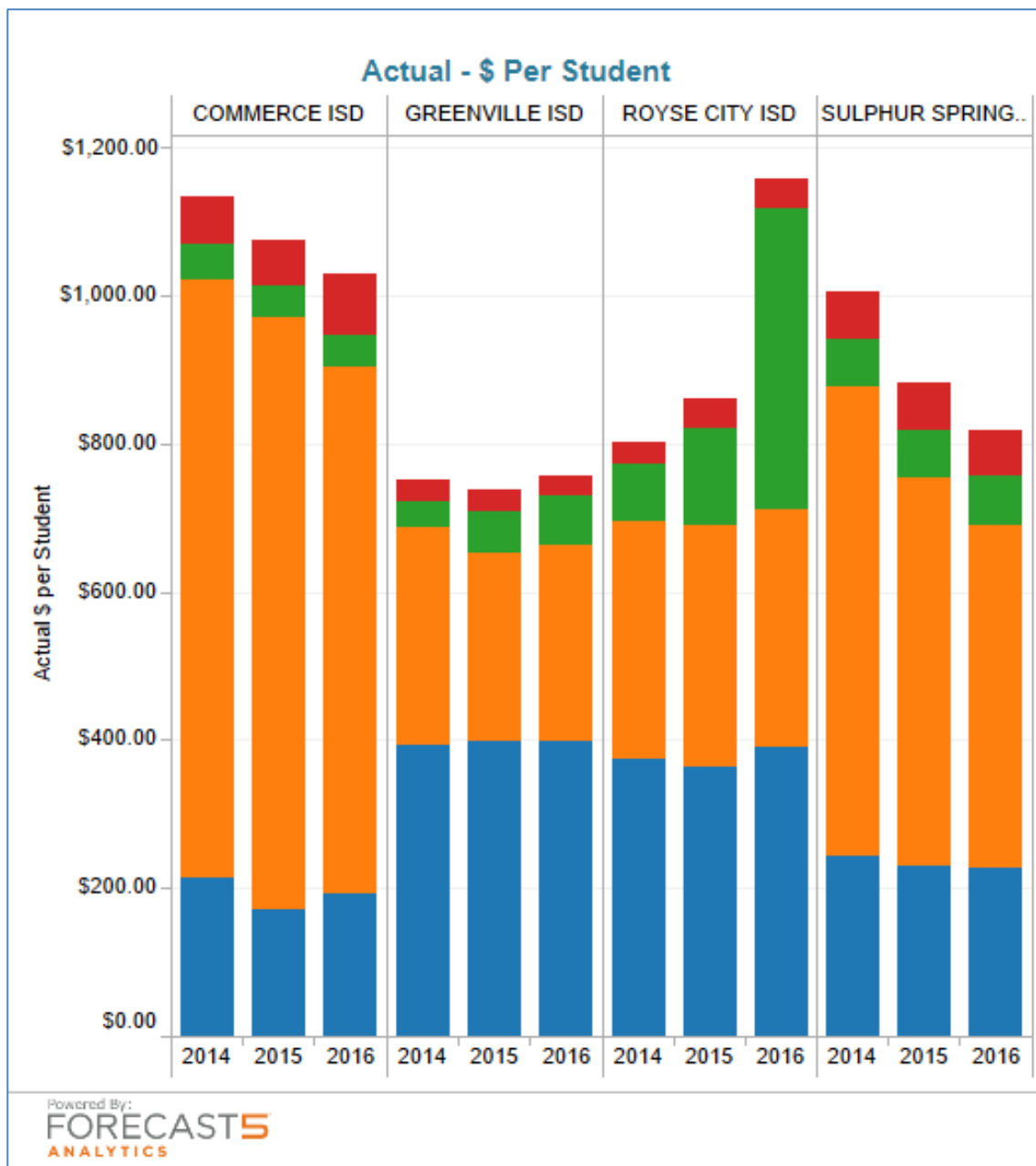
Figure 21 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 36



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

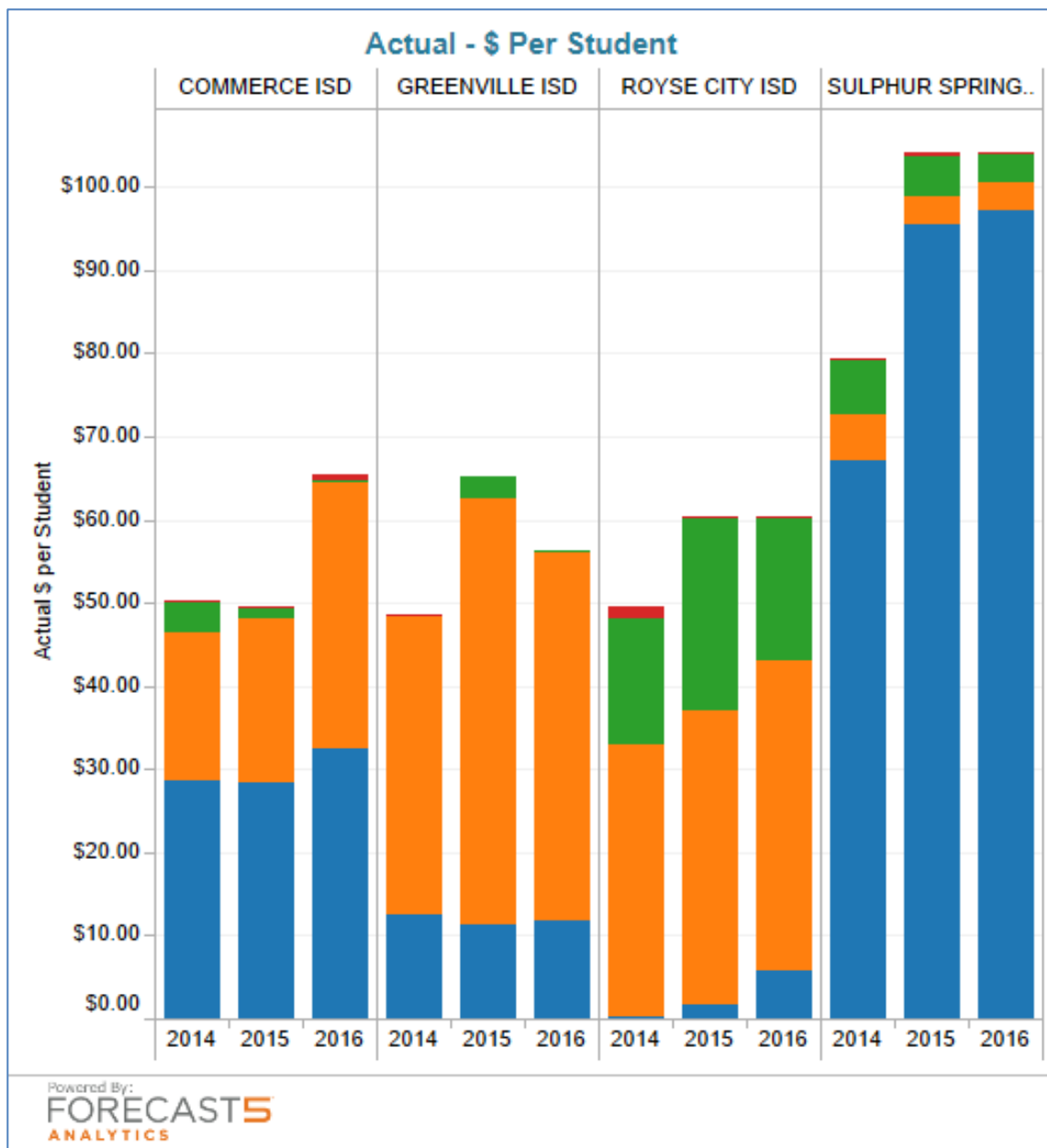
Figure 22 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 41



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

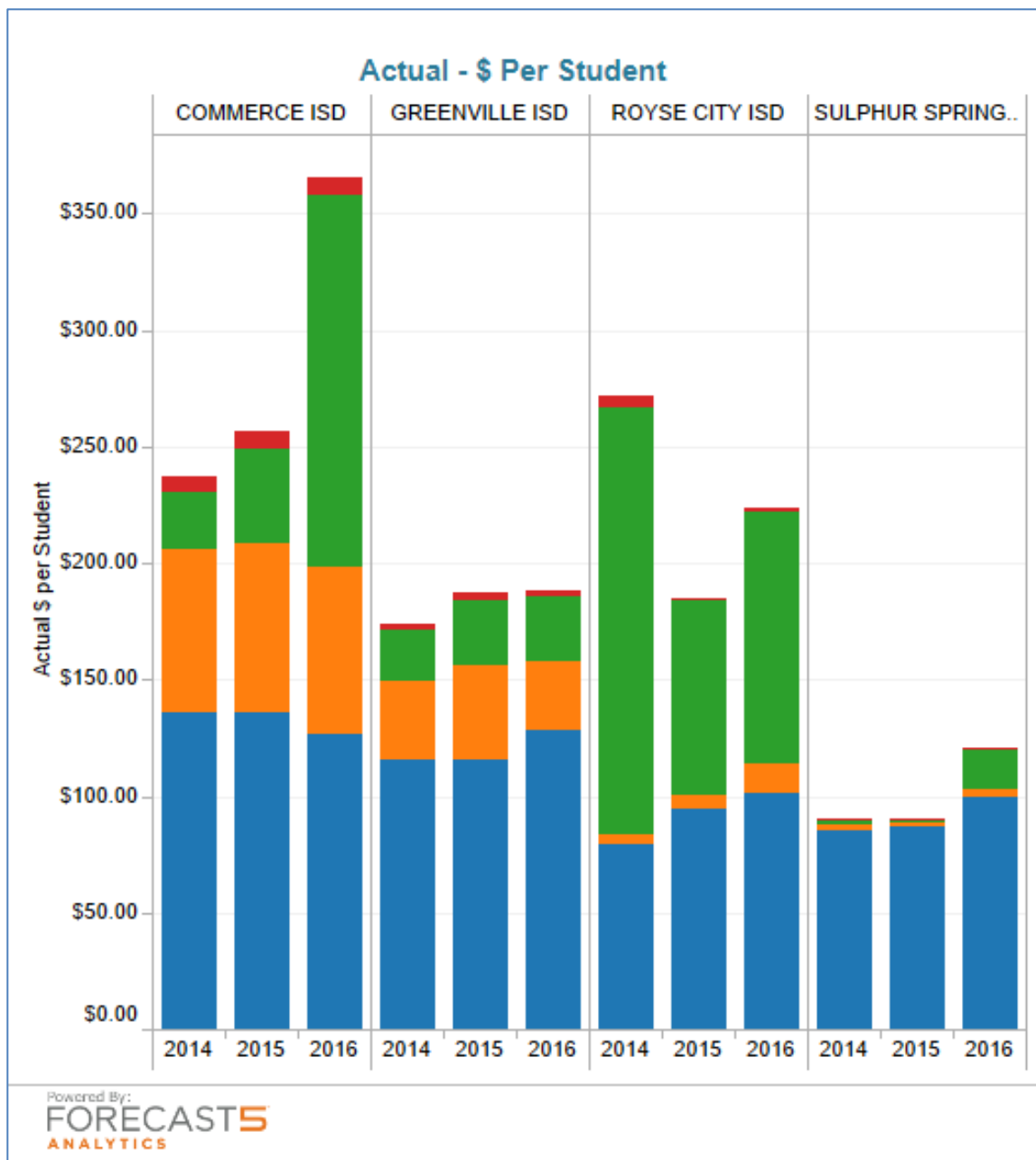
Figure 23 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 51



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

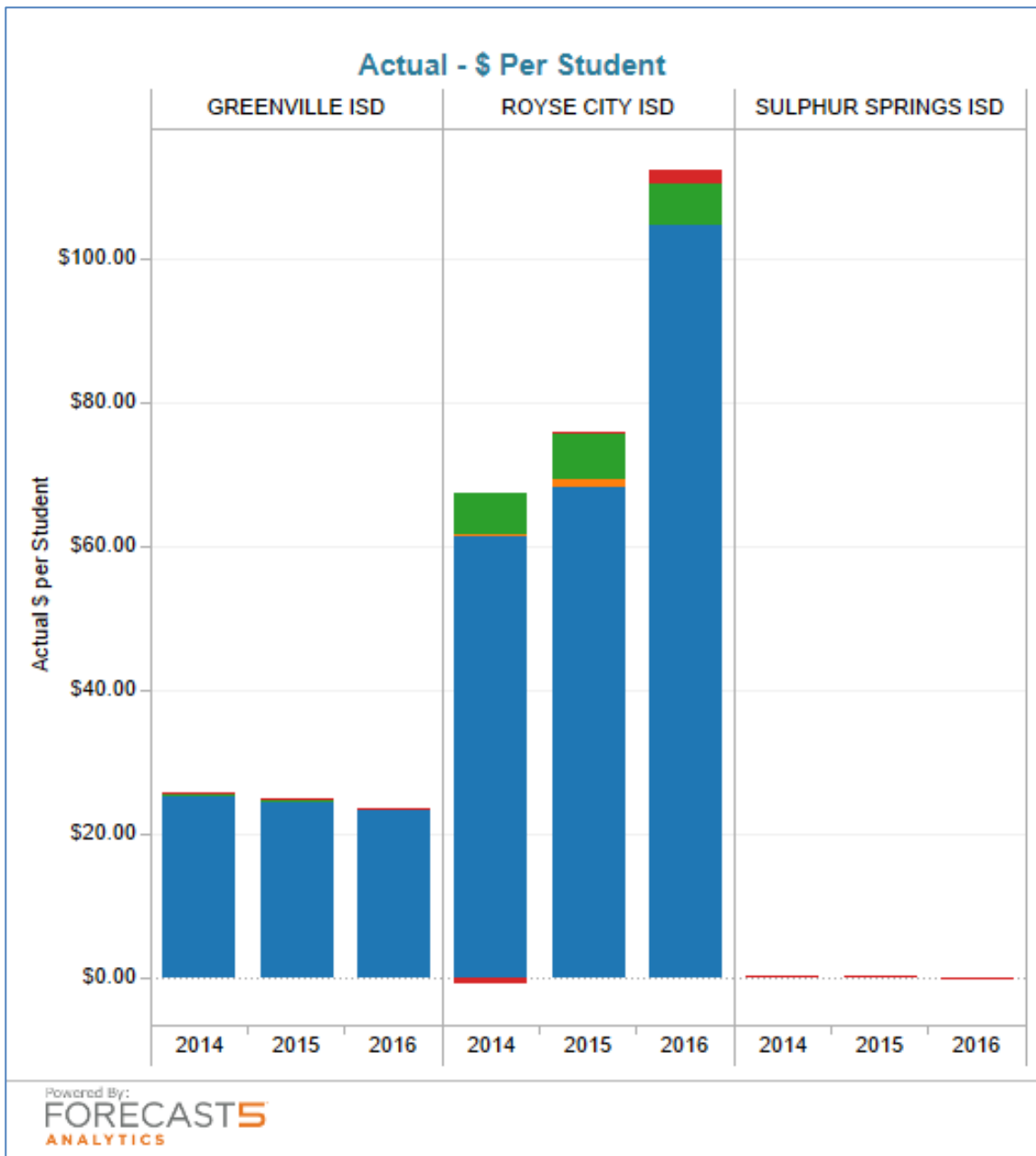
Figure 24 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 52



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

Figure 25 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 53



**Object or Function**

- 6400-6499 Other Operating Expenses
- 6300-6399 Supplies and Materials
- 6200-6299 Professional and Contracted ..
- 6100-6199 Payroll Costs

Figure 26 Greenville ISD and Peer District Operating Expenditures per Student — General Fund, Function 61

## DEBT EXPENDITURES PER STUDENT FOR PEER DISTRICTS

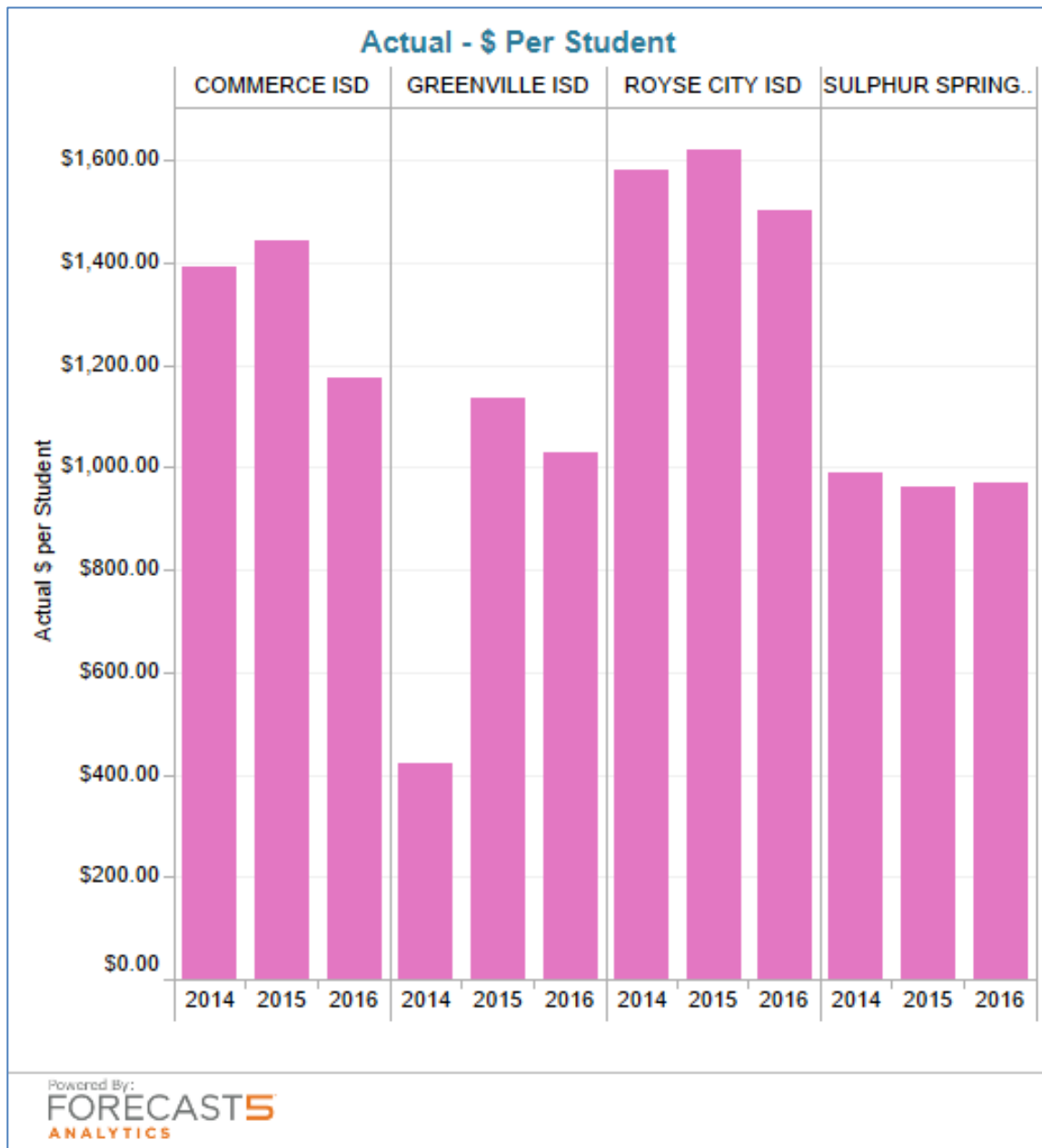


Figure 27 Greenville ISD and Peer District Expenditures per Student — All Funds, Debt Service Fund

## FINANCIAL FTEs FOR PEER DISTRICTS

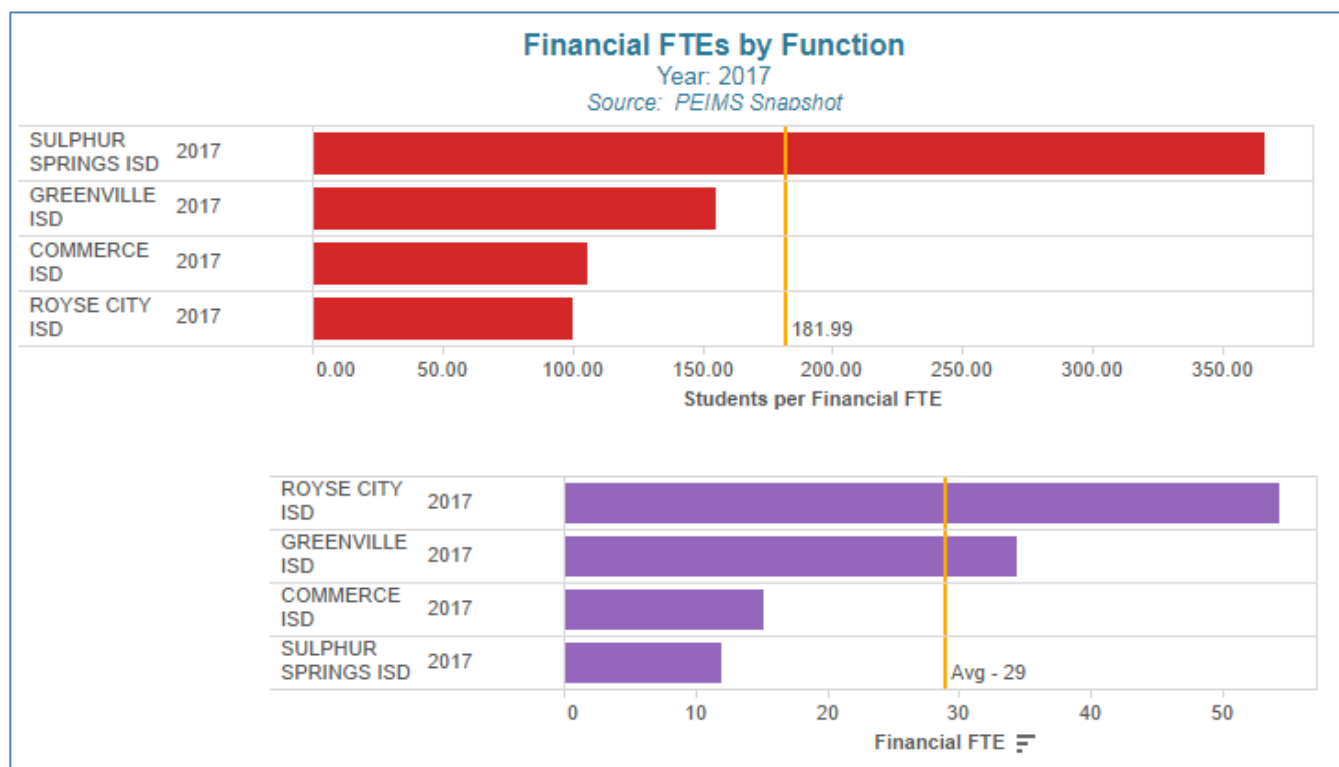


Figure 28 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 34



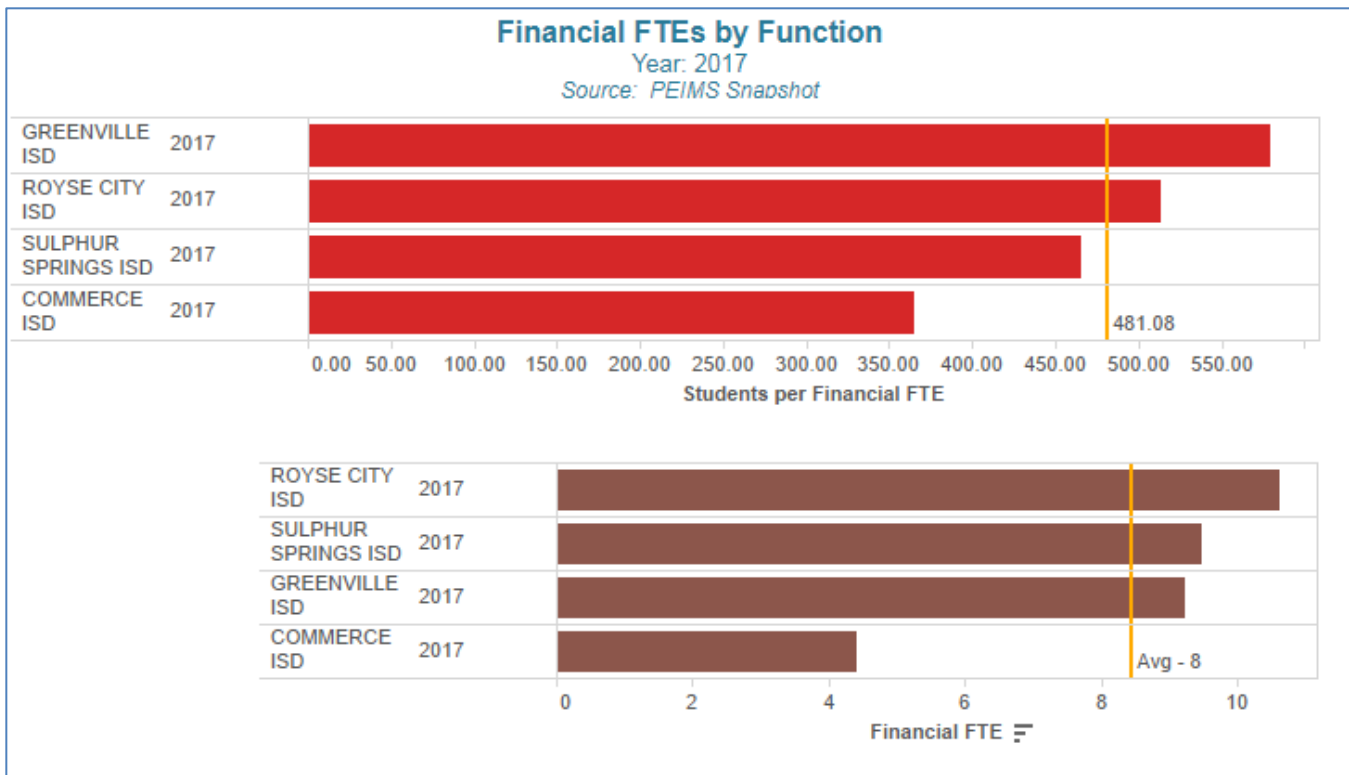


Figure 29 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 36

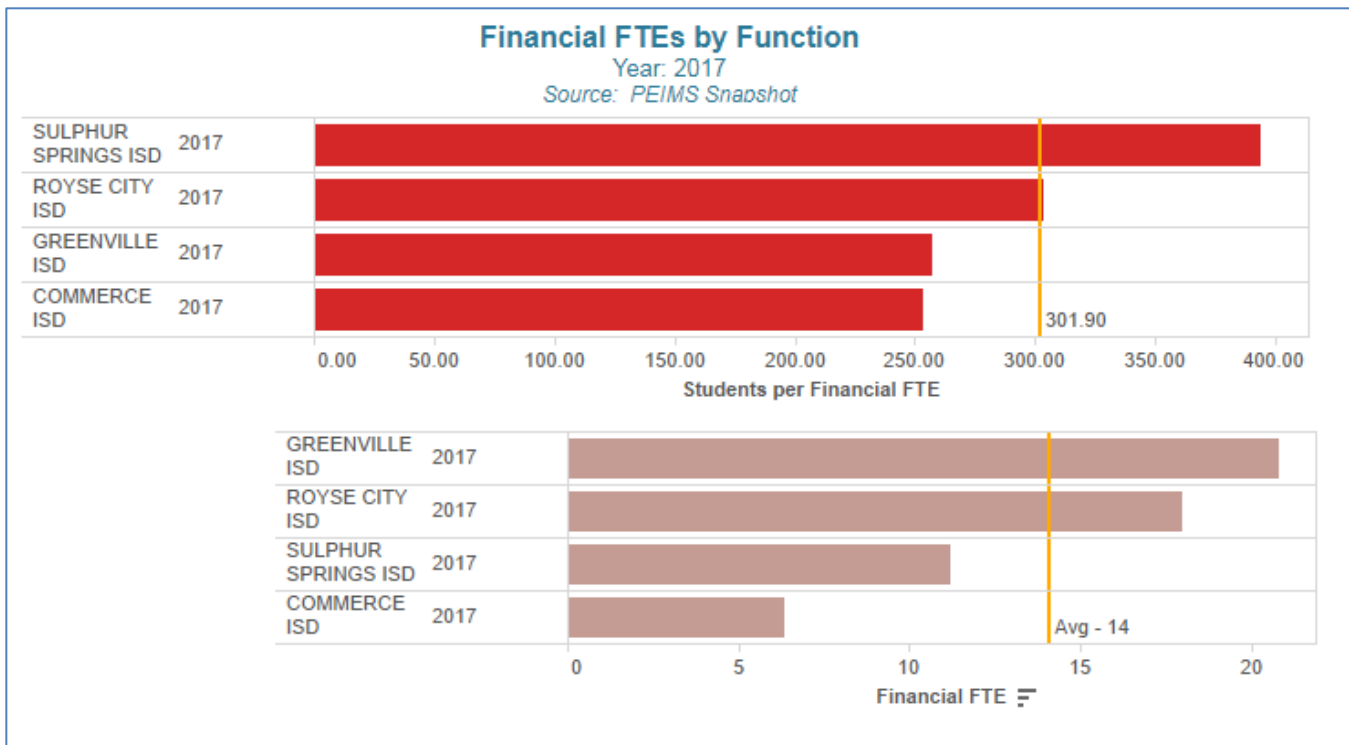


Figure 30 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 41

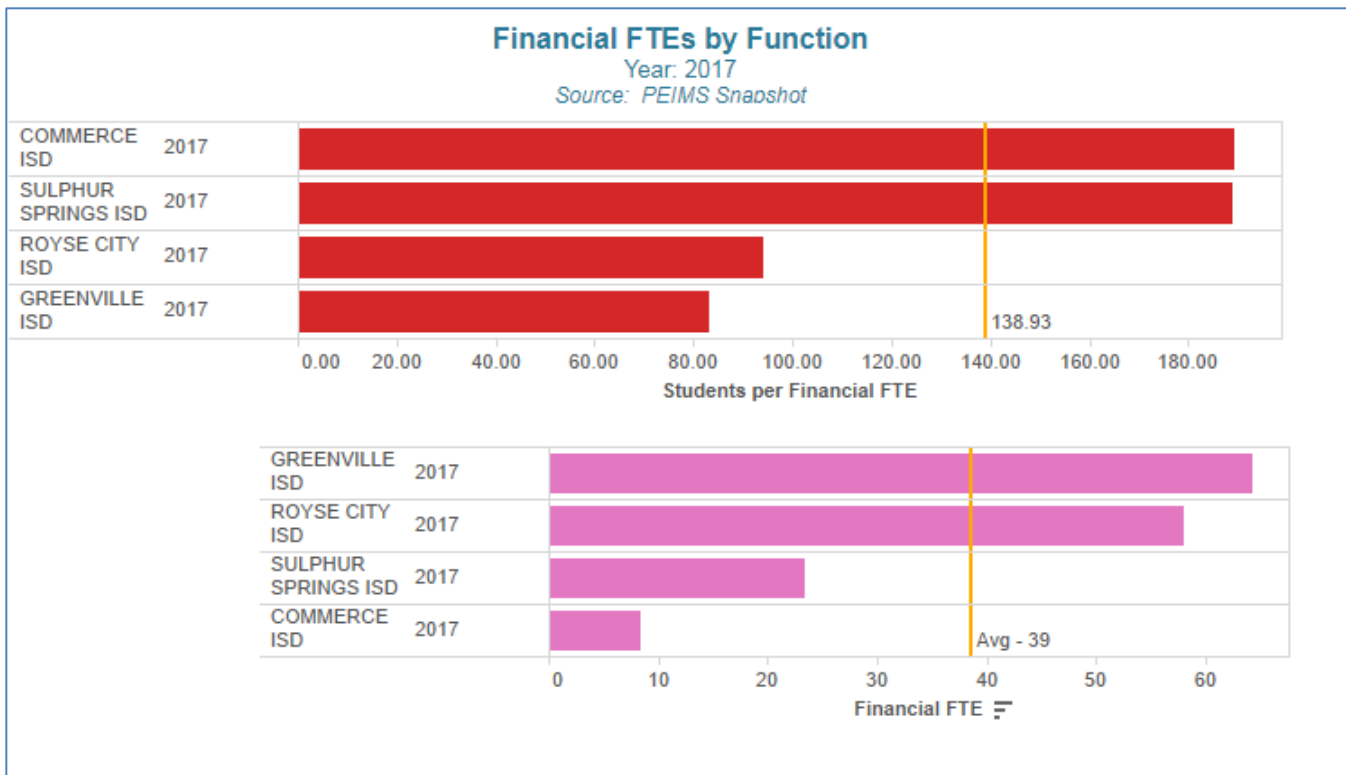


Figure 31 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 51

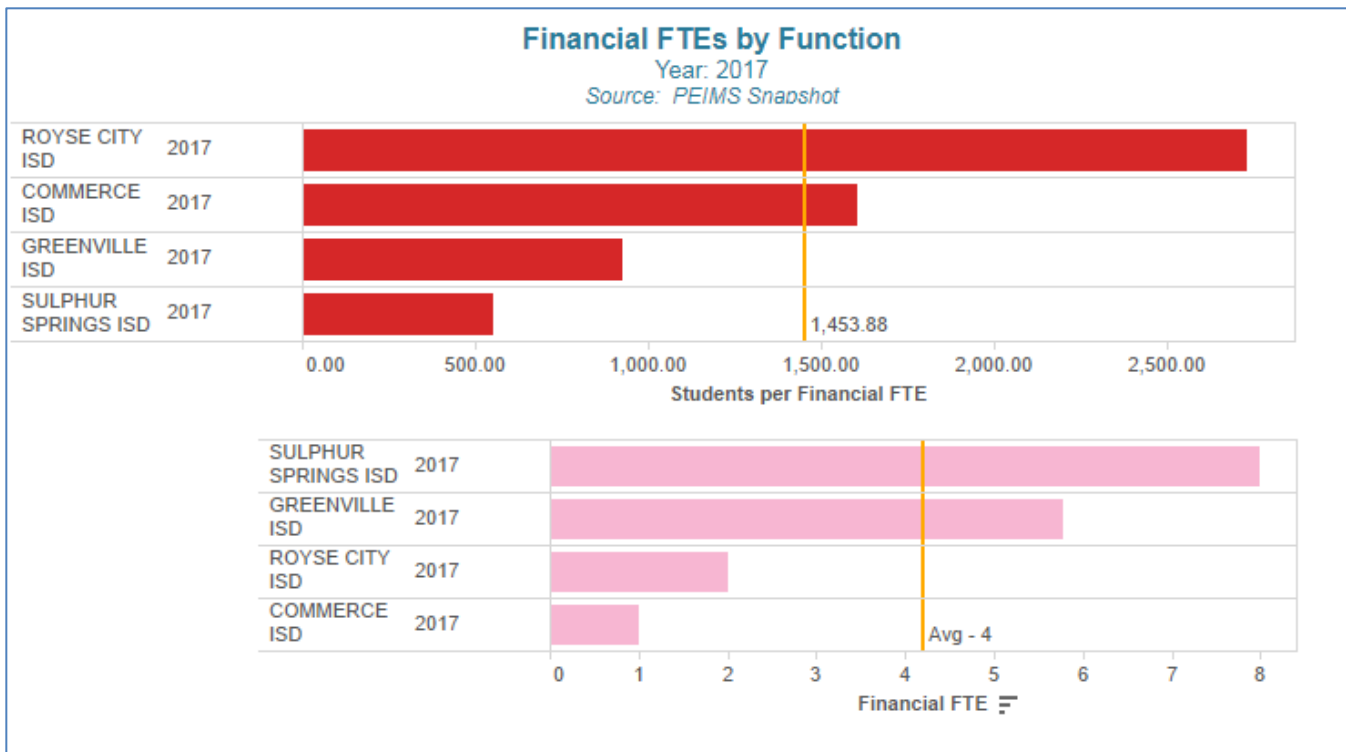


Figure 32 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 52

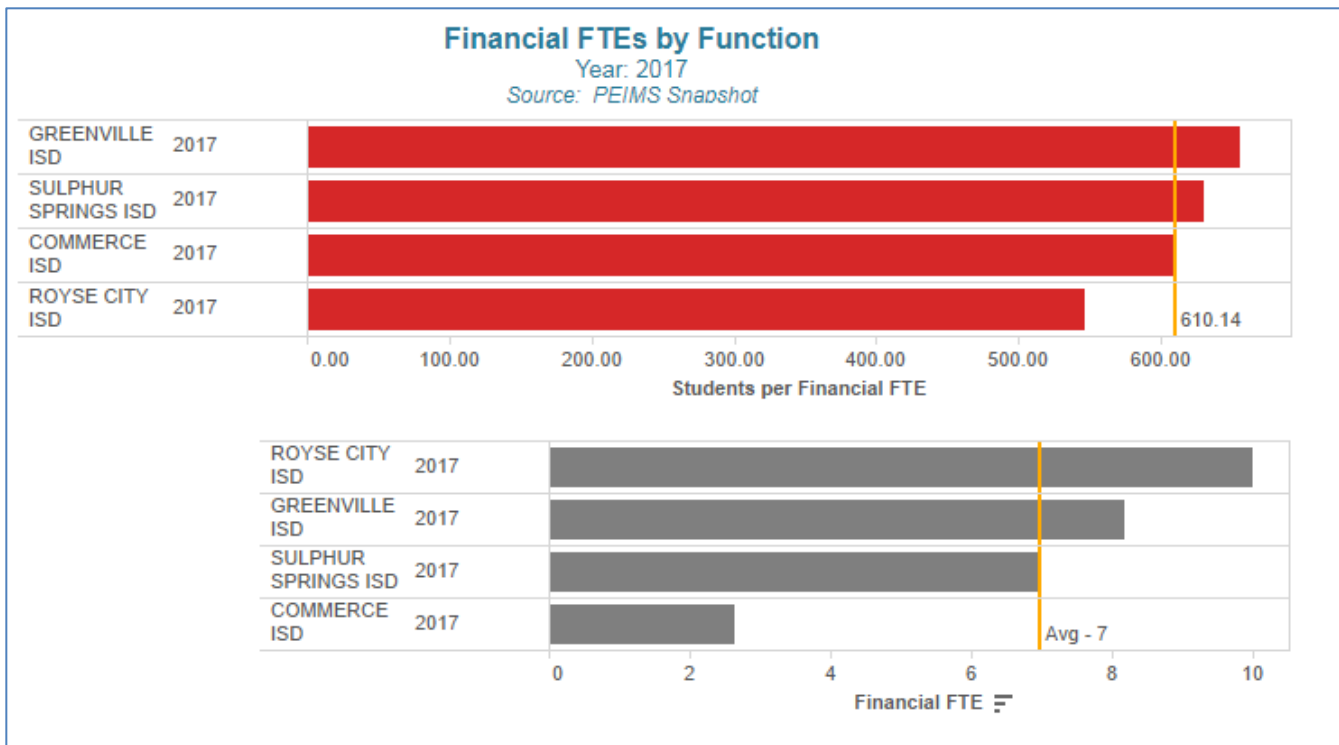


Figure 33 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 53

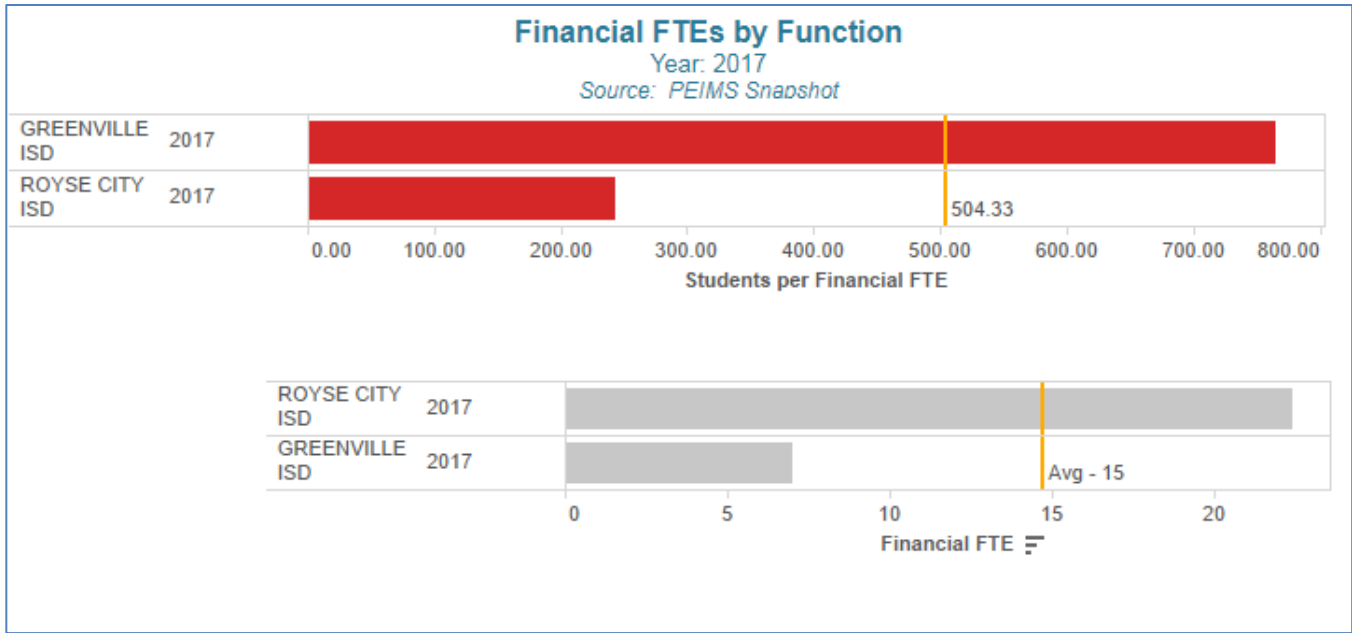


Figure 34 Greenville ISD and Peer District Students per Financial FTE and Financial FTEs, Function 61

## TAX RATES BY PEER DISTRICT

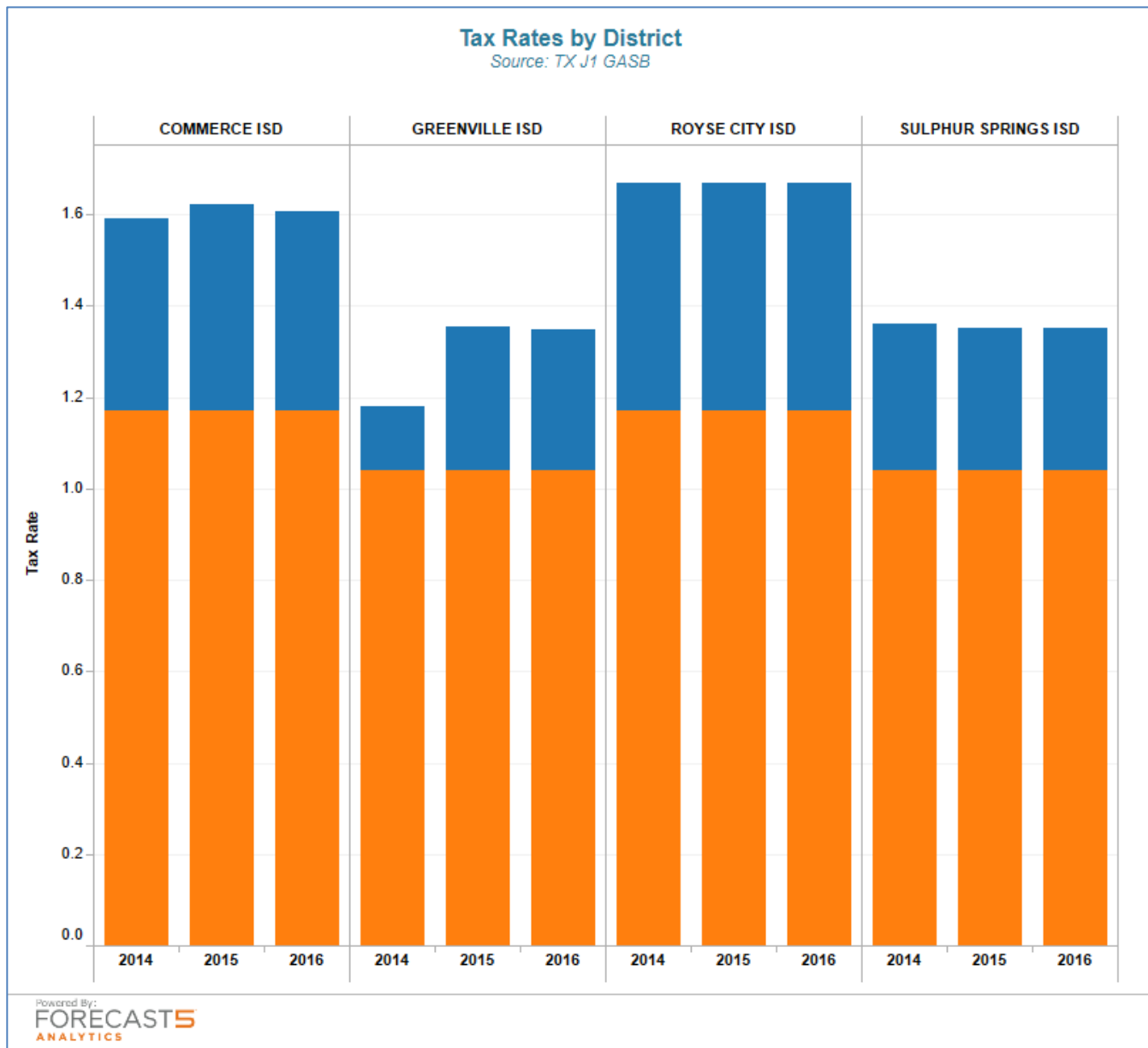


Figure 35 Greenville ISD and Peer District Tax Rates

## FUND BALANCES BY PEER DISTRICT

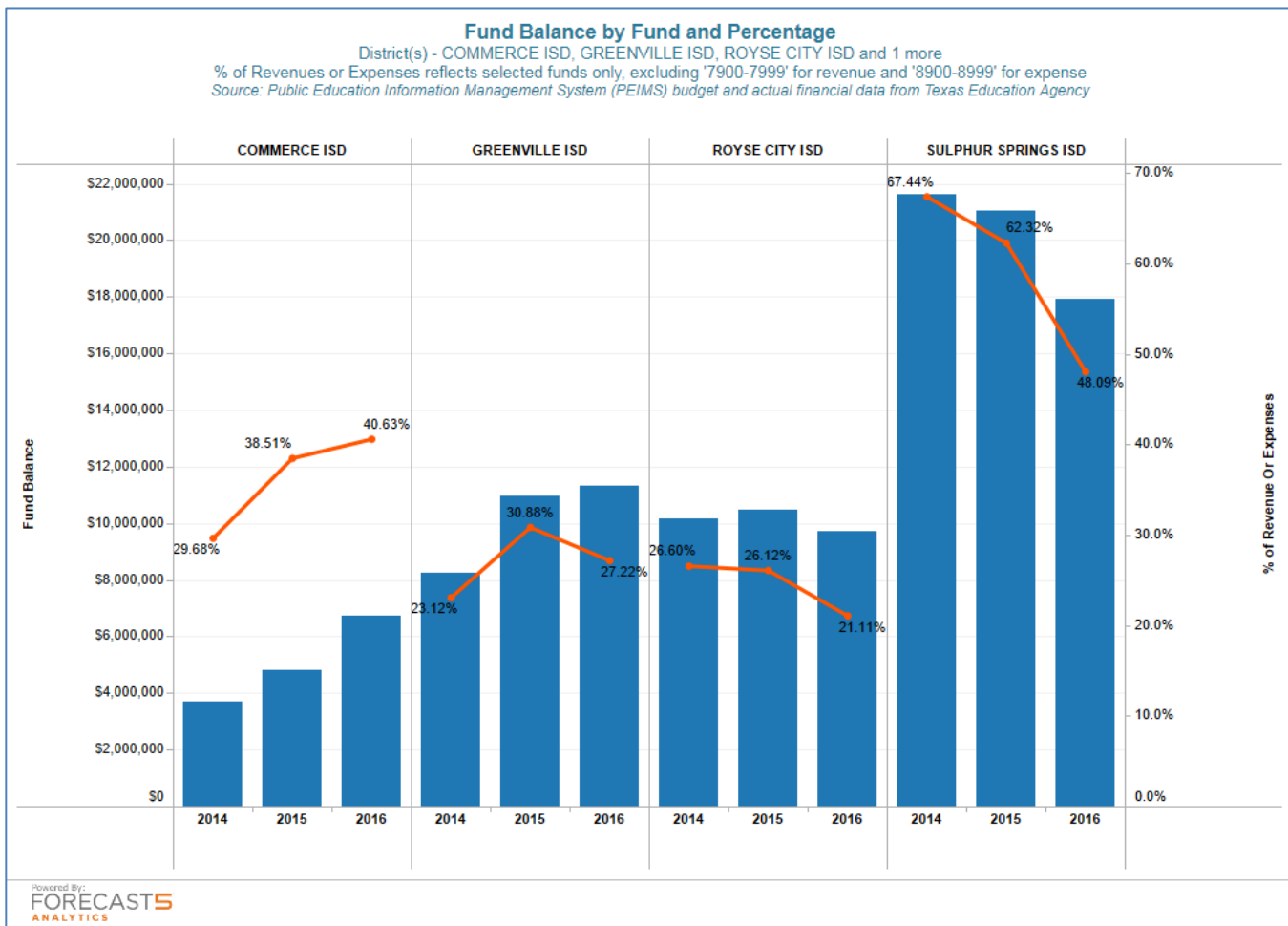


Figure 36 Greenville ISD and Peer District Fund Balance in General Fund and Percent of Expenditures



## MULTI-YEAR EXPENDITURE ANALYSIS OF GENERAL FUND

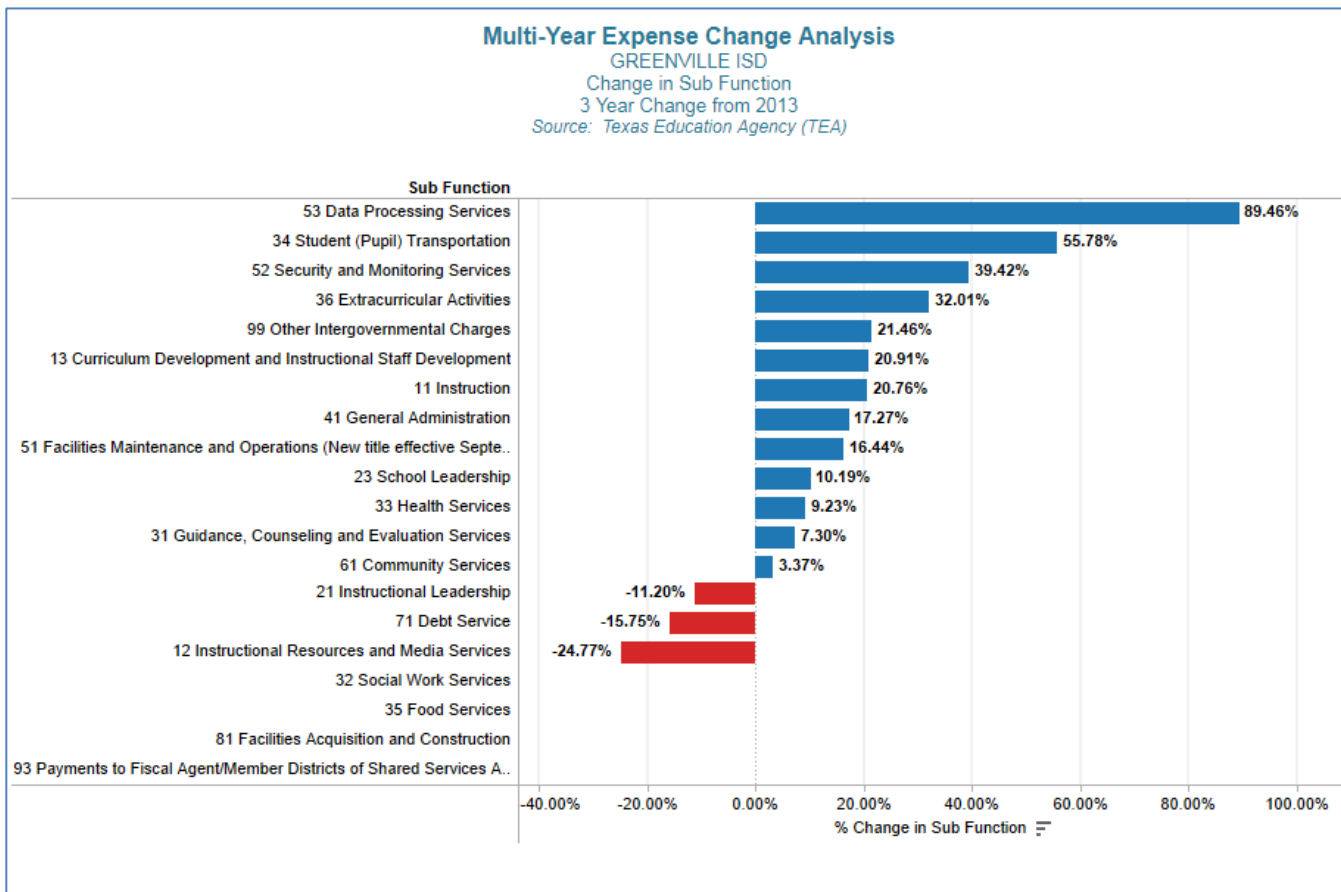


Figure 37 Greenville ISD Multi-Year Analysis of General Fund

## **APPENDIX 2: EXHIBITS**

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**Exhibit 1 — Sample Staffing Allocations**

**Exhibit 2 — Proposed Budget Template**

**EXHIBIT 1 — SAMPLE STAFFING ALLOCATIONS**

Elementary Campus  
Sample BASIC Staffing Model 2015 - 2016

Position	Allocation	Min Enrollment	Max Enrollment	Source	Comments/Notes
Professional Staff					
Principal	1			AdvancED	
Assistant Principal	0.5	500	749	AdvancED	
Assistant Principal	0.5	Every additional 250		AdvancED	
Counselor	0.5	1	499	AdvancED	
Counselor	0.5	Every additional 250		AdvancED	
Librarian	0.5	1	249	AdvancED	
Librarian	0.5	250		AdvancED	
School Nurse (RN or LVN)	1	1	750	NASN	District must have 1 RN (TASB recommends 1 RN: 5 LVN)
Teacher (Non-Special Ed)	1	1	22	TEC	K-4 (excluding SC st.)
Teacher (Non-Special Ed)	1	1	25	AdvancED	5-6 (excluding SC st.)
Support Staff					
Campus Secretary	1			AdvancED	
PEIMS/Attendance Clerk	1				
Office Clerk	1	750			
Instructional Aide	1	1	75	State Average	
Custodian	1	18,000 Sq. Ft	20,000 Sq. Ft	APPA - Association of Physical Plant Administrators	

**EXHIBIT 2 — PROPOSED BUDGET TEMPLATE**

<b>Budget Summary Report for</b>				<b>#N/A</b>			
<b>2013 - 14 Actual Budget</b>				<b>2014 - 15 "Proposed" Budget</b>			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>				<b>Instruction</b>			
11	Instruction	\$0	#DIV/0!	11	Instruction	\$0	#DIV/0!
12	Instructional Resources, Media Services	\$0	#DIV/0!	12	Instructional Resources, Media Services	\$0	#DIV/0!
13	Curriculum Development & Staff Development	\$0	#DIV/0!	13	Curriculum Development & Staff Development	\$0	#DIV/0!
95	Payment to Juvenile Justice AEP	\$0	#DIV/0!	95	Payment to Juvenile Justice AEP	\$0	#DIV/0!
	<b>Total:</b>	<b>\$0</b>	<b>#DIV/0!</b>		<b>Total:</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Instructional Support</b>				<b>Instructional Support</b>			
21	Instructional Leadership	\$0	#DIV/0!	21	Instructional Leadership	\$0	#DIV/0!
23	School Leadership	\$0	#DIV/0!	23	School Leadership	\$0	#DIV/0!
31	Guidance & Counseling, Evaluation	\$0	#DIV/0!	31	Guidance & Counseling, Evaluation	\$0	#DIV/0!
32	Social Work Services	\$0	#DIV/0!	32	Social Work Services	\$0	#DIV/0!
33	Health Services	\$0	#DIV/0!	33	Health Services	\$0	#DIV/0!
36	Co-curricular/ Extra-curricular Activities	\$0	#DIV/0!	36	Co-curricular/ Extra-curricular Activities	\$0	#DIV/0!
	<b>Total</b>	<b>\$0</b>	<b>#DIV/0!</b>		<b>Total</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Central Administration</b>				<b>Central Administration</b>			
41	General Administration	\$0	#DIV/0!	41	General Administration	\$0	#DIV/0!
<b>District Operations</b>				<b>District Operations</b>			
51	Plant Maintenance & Operations	\$0	#DIV/0!	51	Plant Maintenance & Operations	\$0	#DIV/0!
52	Security and Monitoring	\$0	#DIV/0!	52	Security and Monitoring	\$0	#DIV/0!
53	Data Processing	\$0	#DIV/0!	53	Data Processing	\$0	#DIV/0!
34	Student Transportation	\$0	#DIV/0!	34	Student Transportation	\$0	#DIV/0!
35	Food Services	\$0	#DIV/0!	35	Food Services	\$0	#DIV/0!
	<b>Total:</b>	<b>\$0</b>	<b>#DIV/0!</b>		<b>Total:</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Debt Service</b>				<b>Debt Service</b>			
71	Debt Service	\$0	#DIV/0!	71	Debt Service	\$0	#DIV/0!
<b>Other</b>				<b>Other</b>			
61	Community Service	\$0	#DIV/0!	61	Community Service	\$0	#DIV/0!
81	Facilities Acquisition and Construction	\$0	#DIV/0!	81	Facilities Acquisition and Construction	\$0	#DIV/0!
91	Contracted Instructional Services Between Public schools	\$0	#DIV/0!	91	Contracted Instructional Services Between Public schools	\$0	#DIV/0!
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	#DIV/0!	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	#DIV/0!
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	#DIV/0!	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	#DIV/0!
97	Payments to Tax Increment Funds	\$0	#DIV/0!	97	Payments to Tax Increment Funds	\$0	#DIV/0!
99	Inter-government charges not Defined in Other codes	\$0	#DIV/0!	99	Inter-government charges not Defined in Other codes	\$0	#DIV/0!
	<b>Total:</b>	<b>\$0</b>	<b>#DIV/0!</b>		<b>Total:</b>	<b>\$0</b>	<b>#DIV/0!</b>