

**State of Division Summary
December 2013**

Division:	Finance and Business Services
Department:	Assistant Superintendent
Department Head:	Terry St. Cyr

Staffing (2013-14): Cost Center Numbers for employees: 4201, 4203, 4204, 4207, 4209

	<u>Number of Authorized Employees</u>	<u>Open or Held Positions</u>
Total Department	45	3
Administator	5	
Professional	18	1
ESP	22	2

Note: Certain positions are funded with non-general revenue sources such as School Food Service and Employee Benefits Trust Fund. These funding scenarios and splits are described in the Departmental Personnel Planning documents.

Budget Summary (non-personnel) (2013-14)

Finance and Business Services (4201)

General Revenue Budget:

Regular Operations – Department \$ 6,299

Note: Also responsible for District-wide budget of \$1,072,356 that includes retiree health premiums, unemployment, audit fees, Santa Rosa FTE payment, etc.

Budgeting, Cost Reporting and FTE Reporting (4203)

General Revenue Budget:

Regular Operations – Department \$ 14,623

Note: Indirect costs claimed on grants and recorded in the general fund (unrestricted) revenues serve to partially offset the cost of providing financial administration of grants.

Accounting Operations (4204)

General Revenue Budget:

Regular Operations – Department \$ 16,400

Purchasing and Business Services (4207)

Regular Operations – Department \$ 7,330

Note: Also responsible for Copy Room—Reproduction and Binding that supplies printing/binding capabilities for entire building with a budget of \$8,600 and District-wide Diplomas with a budget of \$8,800.

Payroll and Benefits Accounting (4209)

Regular Operations – Department \$ 7,150

Department Summary:

1. Scope of Operations

- Oversee operations of Finance and Business Services Departments
 - Accounting Operations
 - Cost Accounting and FTE Reporting
 - Budgeting
 - Payroll and Benefits Accounting
 - Purchasing

2. Recent Efficiency / Cost Reduction Initiatives (2012-13)

- Held certain vacated positions for various lengths of time in order to evaluate the future requirements of financial staff. Some positions have remained vacant through the current period as departments reorganize various financial processes. In certain cases, temporary employees have been hired and trained to perform repetitive functions during the interim.
- Continued to increase P-Card spend in lieu of purchase orders for much of the District’s purchasing needs. Total rebate for the District-wide P-card program was \$116,861.89 for the most recent calendar year (based on 19,334 transactions totaling \$8.7 million).
- Discontinued use of EZ Stub purchased service agreement as Skyward electronic pay stubs were successfully deployed.
- Certain programming changes to Skyward finance and payroll programs were ordered and implemented during the software implementation. Any changes to programming were designed to allow the software to perform at a more efficient and relevant level of output.

3. Successes (2012-13)

- Opened, operated, and closed the fiscal year on the newly installed Skyward financial software without disruption of normal business outputs. For example, the following processes were successful throughout the conversion year:
 1. Prepared and distributed employee payrolls without systematic problems or mistakes.

2. Processed timely and accurate year-end W-2s and 1099s.
 3. Maintained adequate controls on p-card program and expanded rebate results.
 4. Provided ongoing vendor payments at least weekly.
 5. Managed the various and associated daily cash requirements.
 6. Provided support and resources to the various schools and departments.
 7. Prepared and maintained District budget in accordance with normal procedures.
- Payroll Department implemented newly bargained salary schedules and prepared comprehensive retroactive payroll under pressure of fiscal year constrains while learning the new process in the Skyward payroll system.
 - Prepared first Annual Financial Report (AFR) and Cost Report in Skyward finance.
 - Prepared Comprehensive Annual Financial Report (CAFR). Have received notification by both GFOA and ASBO that the District received Certificate of Excellence Awards for the fifth consecutive year.
 - Implemented training program for schools and departments for relevant basic Skyward functions.
 - Budgeting Department was compliant with all Truth in Millage (TRIM) requirements and led the schools and departments in implementation of Skyward operating functionality for their funding and budgeting needs.
 - Purchasing Department, in conjunction with departmental leaders, developed and landed critical bids and RFPs including the employee medical clinic. In addition, purchasing functionality was successfully developed in Skyward finance system.

4. Department Short Term Goals (to be accomplished by the end of 2013-2014)

- Continue to maintain an adequate unreserved general fund balance that will minimize impact of potential future revenue shortfalls (Goal F.3).
- Implement additional components of Skyward Finance software. This would include Skyward p-card program (Goals F.1 - F.2).
- Implement ACH payments for Accounts Payable vendors to the greatest extent possible to eliminate a larger portion of check writing (Goal F.2).
- Assign on-site purchasing agent for Facilities bid openings and evaluations. Purchasing agent will receive emphasized professional education in this area as an ongoing requirement (Goals P.2, F.2, F.3).
- Work with Human Resources to transition certain job functions and resources to the HR department. This will provide necessary segregation between HR and payroll duties and, in addition, will eliminate duplication of job functions across departments (Goal F.1, F.2, P.2).

- Establish customized Skyward management reports for the various schools and departments. This minimizes the time those locations spend trying to build functional data reports therefore concentrating on the day-to-day work (Goals F.2 - F3).
- Standardize and ramp up on-going Skyward training to all schools and departments. A standardized training program and timeline is desired (Goals P.2, F.2 – F.3).
- In association with Risk Management Department, work towards maintaining adequate Employee Benefit Trust Fund Balance and analyze ongoing health clinic benefits (Goal F. 3.2).

5. Department Long Range Goals

- Develop budgets that will meet Constitutional Class Size requirements and equitably distribute available resources on a yearly basis (Goal F. 3.2).
- Implement a District-wide Time and Attendance System to provide for efficiency of school and departmental staffing models (Goals F.2 and E.2).
- Continue a training program for all grant managers to provide technical training in the area of Federal grants management principles (cost principles and administrative rules) (Goal P.2).
- Provide concentrated cross-training for many critical job duties (Goal P.1, P.2, F.2).
- Maintain consistent, systematic training, for accounting, purchasing, budgeting, and payroll functions for schools and departments. Such training to be part of professional development curriculum (Goals P.2 and F.2).
- Improve communication and timeliness of information on issues impacting School Board decisions (Goal F.3).
- Continue to manage District assets in a conservative, well planned manner in order to provide (1) adequate resources to the classrooms, (2) competitive employee salaries and benefits, and (3) an adequate general fund balance necessary to maintain or improve the District's financial condition (Goal F.1).

6. Major Challenges for Department

- To consistently provide the proper funding allocations and adequate resources to the various schools, departments, programs, and projects.
- Identifying the appropriate amount of funding necessary and available to support salary increases each fiscal year.
- Remaining current on new federal, state, and local issues – including authoritative governmental accounting rules and pronouncements - and their application and effect on Florida school board finance.
- Providing positive and timely customer support.

**State of Division
December 2013**

Division: Finance and Business Services
Department: Accounting Operations
Department Head: Debbie Fussell

Staffing (2013-14):

Cost Center Numbers for employees: 4204

	Number of Employees
Total Department:	15
Admin	1
Prof / Tech	3
ESP	11

Note: Two ESP positions are being held vacant. One Professional and two ESP positions are funded by the Food Services Fund. One Professional and one ESP are each funded 25% by the Workers' Compensation Fund.

Budget Summary (without personnel) (2013-14):

General Revenue Budget:

Regular Operations – Department	\$ 16,440
Travel-Away	1,565

Department Summary:

1. Scope of Operations

Accounting Operations is comprised of the Director, secretary, and four primary areas of responsibility: 1) Revenue, 2) Accounts Payable, Records Retention and Debt Service, 3) Internal Funds and Workers' Compensation and 4) Travel and Food Service Accounting.

- Revenue - facilitates the District's investments and banking transactions daily. District revenues are received and accounted for and cash flow analyses are prepared as needed for financial decision making. Invoicing for the District is provided along with receipting of Retiree Billing.
- Accounts Payable - pays District obligations excluding payroll and certain workers compensation obligations.
- Debt Service - handles the accounting (reporting, budgeting and payment) of debt incurred by the District.
- Records Retention and Destruction – reports record destruction to the state and maintains and disseminates information for records retention and destruction to District schools and departments.
- Internal Funds - provides support and training to school bookkeepers and secretaries for the administration of the school activity funds (prepares manuals, assists with bank reconciliations, etc.).

- Workers Compensation – processes payments for self-insured workers compensation plan.
- Travel Accounting - audits and pays all in-county and out-of -county travel reimbursement claims and makes rental vehicle reservations.
- Food Service Accounting – handles all financial activities for the National School Lunch Program (reconciles banks accounts, records all revenues, pays invoices, submits meal reimbursement claims, etc.).
- Accounting Operations - annually prepares and submits the Annual Financial Report (AFR) and Comprehensive Annual Financial Report (CAFR). Each area noted above prepares the budget and fund statements for their respective areas. Numerous regulatory reports are prepared and submitted such as 1099's, fuel reports and meal reimbursements. Banking and investment company negotiations and Resolve Purchasing Card monitoring are also done. Accounting Operations' responsibilities are ever changing in an effort to provide better services to the District.

2. Recent Efficiency / Cost Reduction Initiatives (2012-13)

- Currently we have one Accounting Specialist position unfilled due to budget reduction measures. This position has been held vacant since July 1, 2008.
- Provided support for increased P-Card spend which provides rebates to district.

3. Successes (2012-13)

- Prepared and submitted Comprehensive Annual Financial Report (CAFR). A CAFR validates commitment to fiscal and financial integrity and enhances its credibility with the school board and community. Receiving the Certificate of Excellence Award provides confidence in quality of the business management staff. A CAFR complies with disclosure requirements for credit evaluation. Have been notified by both GFOA and ASBO that the District has received the awards for five consecutive years.
- Successfully utilized newly implemented software systems' process for issuing 1099s.
- Established auto generated food service financial reports in Skyward to be generated to the food service department weekly and monthly for better transparency and efficiency.
- Provided one-on-one training and assistance as needed. When a new secretary or bookkeeper was hired, provided individualized training for Internal Funds and Pcard, often at their worksite at their convenience.
- Increased customer relations with one on one training and returning calls and email as soon as possible.
- Successfully completed the fiscal year-end closing process of the accounting system for the first year with the newly implemented Skyward system.

4. Department Short Term Goals (to be accomplished by the end of 2013–14)

- Prepare and submit Comprehensive Annual Financial Report (CAFR). A CAFR validates commitment to fiscal and financial integrity and enhances its credibility with the school board and community. Receiving the Certificate of Excellence Award provides confidence in quality of the business management staff. A CAFR complies with disclosure requirements for credit evaluation. (Goal F.3)
- Implement the Pcard module of the Skyward software. (Goal F.2)
- Develop new Procedure Manuals for new software. (Goal F.2)
- Manage up one person every week. (Goal P.2)
- Continue to provide training for all Skyward modules for users. (Goal F.2)

5. Department Long Range Goals

- Improve operational efficiencies in alignment with established best practices. (This will be part of continual improvement) (Goals F.2 and F.3)
- Improve communications and work collaboratively with all departments. (Goal S.2)
- To be known as the “helpful” department. (Goals S.1 and S.2)
- Maintain systematic Skyward training for school and departments. (Goals P.2 and F.2).
- Utilize ACH payment options for vendors and direct deposit payments for travel reimbursement for employees to reduce the need for checks. (Goal F.2)
- Provide an electronic (paperless/reduced paper) alternative method for submitting travel claims while remaining compliant with all regulatory requirements. (Goal F.2)

6. Major Challenges for Department

- Continue to meet increased work requirements.
- Safeguarding District Cash and Investments during unstable economic times.
- Continue to provide detailed training, communication, assistance and assurance to employees that they are part of the process.
- To reduce uncertainty of the new Skyward system and to continue to help deal with resistance to change.
- Leading personnel through changing business processes.
- Continue to develop a Department attitude where every stakeholder feels their importance.

**State of Division
December 2013**

Division: Finance and Business Services
Department: Budgeting, Cost Accounting and FTE Reporting
Department Head: Theresa McCants

Staffing (2013-14):

Cost Center Numbers for employees: 4203

	Number of Employees
Total Department:	10
Admin	1
Prof/Tech	9*
ESP	2

*Includes one Professional position that is partially funded by the Race to the Top grant and one Professional position that is currently unfilled.

Note: One ESP position has been eliminated. Temporary employees (through Landrum Staffing) are utilized for several months each year to complete the Impact Aid data accumulation and reporting. The cost of these temporary employees is funded by Project 4400 – Impact Aid and Project 236 – Federal Stimulus Indirect Cost (General Fund).

Budget Summary (without personnel) (2013-14):

General Revenue Budget:	\$ 14,623
Travel Budget (project 110)	\$ 1,735
Federal Project Budget (RTTT)	\$ 3,143

Note: Indirect costs claimed on grants and recorded in the general fund (unrestricted) revenues serve to partially offset the cost of providing financial administration of grants.

Department Summary:

1. Scope of Operations

The mission of the Budgeting department is to support the academic achievement of the School District of Escambia County through the provision of necessary financial information, analyses, and services essential for sound decision-making to maximize the use of resources.

- The department plans, coordinates, and supervises the preparation of the District's annual budget. The Budgeting department then monitors the budget operations during the fiscal year and provides reports and analyses of budget and financial issues required by regulatory agencies, the Superintendent or Board, and staff.
- The department also projects Full Time Equivalent students (FTE), coordinates the submission of FTE reporting to the Florida Department of Education (FLDOE) and provides comparative analyses of FTE and the related funding.

- The department is responsible for all grant accounting and reporting, fixed asset accounting, salary projections/staffing calculations, bank reconciliations, accounts receivable accounting.
- Budgeting staff calculates payments for Advanced Placement/International Baccalaureate bonuses and Teacher Lead payments.

2. Recent Efficiency/Cost Reduction Initiatives

- A vacant Budgeting Specialist position was eliminated for the 13/14 fiscal year. The annual savings from this vacant position is \$38,109.

3. Successes.

- The department staff successfully completed the preparation of the 13/14 fiscal year budget, the Cost Report, and portions of the Annual Financial Report.
- Due to department personnel changes, cross training has been accomplished in several areas. We now have several people on staff that can work in the grants and projects area and we have more than one person that can work with accounts receivable and bank reconciliations.
- Various Budget department staff members have assisted with training grant managers and school and department end users in the use of the Skyward financial software.
- The department successfully completed the first budget year using the Skyward software system.

4. Department Short Term Goals (to be accomplished by the end of 2013-2014)

- Update department procedures into a standard operating procedures manual - have procedures organized and numbered. Update is needed due to the skyward software conversion. Goal F.2
- Continue to provide cross-training in all critical areas to allow for back up personnel in case of extended absences or vacancies. Increase and improve training opportunities for key accounting positions with emphasis on retention of District knowledge. Progress has been made on this goal as noted in the “Successes” section above. Goal P.2
- Continue to provide training to end users as requested.
- Hold monthly staff meetings for the department. We continue to strive toward this goal. Goals Q.3, S.2 and P.2
- Continue with development of a grants manual, establish a working group of stakeholders in the grants application and management process to begin discussions of processes. Goal F.2
- Continue to improve the information available on the department website to provide a first-line resource for school and department personnel. Goals F.2 and S.2

5. Department Long Range Goals

- Continue to bring about changes in the budgeting process and Board policies as applicable to adapt Best Budgeting practices. This will allow us to submit the budget document to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award. Adoption of best practices and receipt of this award would help validate the District's budgeting process and foster public trust in the District. Goal F.3
- Continue to provide cross-training in all critical areas to allow for back up personnel in case of extended absences or vacancies. Increase and improve training opportunities for key accounting positions with emphasis on retention of District knowledge. Progress has been made on this goal as noted in the "Successes" section above. Goal P.2

6. Major Challenges for Department

- As with most Districts, the major challenge that the Budgeting department faces is helping the District schools and departments to use allocated resources in the most effective manner.
- Maintaining compliance with the ever increasing laws, rules and regulations that govern the use of District funds.
- Evaluation of each area as processes change due to the skyward conversion. Restructuring of personnel and duties to ensure efficiency and provide timely and accurate information.

**State of Division
December 2013**

Division:	Finance and Business Services
Department:	Payroll and Benefits Accounting
Department Head:	Linda Lewis

Staffing (2013-14):

Cost Center Numbers for employees: 4209

	Number of Employees
Total Department:	9
Admin	1
Prof / Tech	2
ESP	6

Budget Summary (without personnel) (2013-14):

General Revenue Budget:
Regular Operations – Department \$7,150

Department Summary:

1. Scope of Operations

Payroll and Benefits Accounting (PBA) consists of four primary lines of business. These lines of business include Payroll Production, Benefits Accounting, Customer Support/District Outreach and Tax Support.

- Payroll Production for fiscal year 2013 was over \$197 million dollars. There were 7,593 W-2s issued for calendar year 2012. The Payroll Production staff is primarily responsible for the calculation and distribution of the bi-weekly and monthly payrolls. This includes calculating and verifying the payroll as well as ensuring the integrity of the data that is created as output. Additionally, this group works with employees and departments to make any necessary correcting adjustments. Accurate and timely information is also provided to insurance carriers, various payroll taxation authorities, vendors, financial institutions and reporting agencies.
- Benefits Accounting includes the accurate reporting of financial information related to the Employee Benefit Trust and Risk Management Fund to the Assistant Superintendent of Finance and Business Services. This information is used by Finance and Business Services, Human Resources, Board Members and various consultants in the administration of the District's health, life, dental, workers compensation, general and automobile liability insurance programs. Benefits Accounting is also responsible for billing employees/retirees for insurance benefits, remittance of the monthly retirement

report and reconciliation of dental, health and Flexible Spending Account bank accounts. Benefits Accounting staff also analyzes and reports the District Leave Liability in the Annual Financial Report.

- Customer Support/District Outreach includes providing a high level of customer service to individual employees, as well as district departments and schools. PBA will at a minimum conduct training sessions for large groups, open forums, or meet individually with schools or departments as appropriate. Examples include annual bookkeepers' workshop, new hire orientations, hands on training at the computer lab as well as on-sight training for new clerical staff that support payroll processing at the school or department site.
- Tax Support/Services generally include compliance, research, planning and consulting with respect to payroll and benefit tax issues. PBA must be responsive to employee/retiree payroll and benefits related tax questions. Although PBA cannot provide tax advice, it can provide answers to many tax related payroll and benefits questions. Timely and accurate filing of tax forms is also an important function of PBA operations.

2. Recent Efficiency / Cost Reduction Initiatives (2012-13)

- We continued to maintain 100% direct deposit participation.
- We discontinued the use of EZ Stub for payroll pay stubs.
- We changed Funding source for one (1) payroll specialist dedicated to Food Service payroll processing

3. Successes (2012-13)

- Implemented Skyward system for payroll and leave processing.
- Trained personnel responsible for payroll and leave processing on Skyward system
- Implemented AESOP interface with Skyward Sub Tracking system for Substitute Teacher pay.
- Combined the W-2 data from TERMS and Skyward systems and successfully issued and mailed all 2012 W-2s prior to January 31, 2013.
- Implemented new salary schedules for all employees and paid retro pay by June 28, 2013.

4. Department Short Term Goals (to be accomplished by the end of 2013–14)

- Implement Skyward Sub Tracking for Food Service substitutes. Goals F.2 and E.2
- Improve accuracy and reporting of payroll thru increased training time and materials for end users. Goal F-2.

5. Department Long Range Goals

- Implement Skyward Sub Tracking for Bus Drivers and Teacher Assistant Substitutes. Goals F.2 and E.2
- Interface AESOP with Sub Tracking for Food Service Subs.
- Continue training program for Skyward software for Payroll and HR components. Goal F-2

6. Major Challenges for Department

- Coordinating the timing of changes to payroll processes, with changes that are implemented by other departments, in order not to overwhelm users with too many changes at the same time.

**State of Division
December 2013**

Division:	Finance and Business Services
Department:	Purchasing
Department Head:	John T. Dombroskie

Staffing (2013-14):

Cost Center Number for Employees: 4207

Number of Employees

Total Department:	6*
Admin	1
Prof/Tech	4
ESP	1

*Three possess advanced degrees; all but two have professional certifications to varying degrees.

Budget Summary (without personnel) (2013-14):

General Revenue Budget:

Purchasing and Business Services:

Regular Operations – Department	\$7,330.00
Training	\$3,250.00

Copy Room – Reproduction and Binding: \$8,600.00
(Supplies printing/binding capabilities for entire building)

Diplomas: \$8,800.00
(For entire District)

Department Summary:

1. Scope of Operations

The Purchasing Department, via fair procurement processes, obtains quality goods and services from qualified service oriented suppliers who deliver those products and services in the quantities needed at competitive prices. This is done while observing all applicable laws, rules, and regulations to protect District expenditures of approximately \$118.4 million last *fiscal* year. Customers are supported through a variety of procurement means: traditional Requisition/Purchase Orders (3,670 Purchase Orders issued with a value totaling \$108,691,338.17), purchasing card programs (20,058 transactions via District P-Card with a value totaling \$8,236,351.65), and Confirming Purchase Orders (CPOs) (3,965 CPOs issued with a value totaling \$1,469,981.93). In addition, the Purchasing Department is responsible for the Internal Accounts P-Card Program and the operation of the copy room located in the McDaniel Building.

2. Recent Efficiency/Cost Reduction Initiatives (2012-13)

- Increased the rebate the District receives for all P-Card expenditures. Total rebate for the most recent *calendar* year was \$116,861.89. (Rebate based on 19,334 transactions via the District P-Card totaling \$8,662,992.52.)
- Began entering Dell computer orders via the Dell Premier website to gain additional discounts totaling tens of thousands of dollars.
- Request for Information (RFI) and the Request For Proposal (RFP) documents. Led the evaluation of responses which culminated in authoring the final contract.
- Worked on the procurement aspects of many new District initiatives such as a District Hotline and fingerprinting/badging contracts.

3. Successes (2012-13)

- Developed and implemented on-going training classes for Skyward's procurement functions. Led all departments in offering such regular training opportunities. Goals F.2 and E.2
- Implemented Skyward Purchasing Module to replace legacy system. Resolved numerous issues that evolved from the software migration. Goals F.1 and F.2
- Continued to increase Purchasing Card spending levels by exploring new opportunities to utilize the P-Card. Goal F.1

4. Department Short Term Goals (to be accomplished by the end of 2013-2014)

- Assist in the implementation of the District's new ERP software's P-Card module. Goals F.2 and E.2
- Migrate the Internal Accounts P-Card Program to a financial institution which offers a rebate and on-line access to management software. Goals F.1, F.2 and F.3
- Increase P-Card spend to earn a \$120,000+ rebate from Regions Bank by fine tuning the P-Card Program. Goal F.1
- Provide a Purchasing Agent to the Facilities Department to be present at all bid openings and evaluations as an on-site moderator and recorder of the bid process. Goal F.3
- Bring on board an additional Purchasing Agent to speed requisition processing and to assist with rapidly growing P-Card Program. Goals E.2 and F.1
- Re-write ITB (Invitation to Bid and RFP (Request for Proposals) documents. Goals F.1 and F.2

5. Department Long Range Goals

- Create a consolidated purchasing procedure manual. Goals E.2 and F.2
- Continue to improve the staff's level of expertise by providing training and obtaining State and National Certifications for the Professional staff. Goal P.2
- Create a user's manual for the procurement functions in Skyward. Goals E.2 and F.2

6. Major Challenges for Department

- Monitoring and maintaining appropriate use of purchasing policy and procedures throughout the District.
- Staying abreast of constant changes in the ERP software.
- Remaining current on new federal and state legislative changes.