

State of Division Summary – As of June 30, 2015

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

Staffing (2014-15): 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	2
Administator	5	
Professional	18	1
ESP	22	1

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) (2014-15)

Finance and Business Services (4201)
 General Revenue Budget:
 Regular Operations – Department \$ 6,299

Note: Also responsible for District-wide budget of \$947,006 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 \$ 8,000

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 \$ 21,100

Purchasing and Business Services (4207)

Regular Operations – Department \$ 7,820

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 (2014-15)

- 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 and payroll processes. In certain cases, temporary employees have been hired in lieu of permanent employees and trained to perform repetitive functions during the interim.
- In conjunction with Operations Division, made successful transition of warehouse from OASIS (mainframe) to Skyward accounting system. Elimination of another 3rd party system.
- Created and hired a Sr. Financial Analyst position dedicated to troubleshooting and evaluating financial software processes and developing efficiencies. Works with other IT staff as necessary to create successful methods of utilizing entire software package.
- Worked with the Maintenance Department to eliminate an inefficient, modified purchase order system (used in the field to purchase new and replacement parts/supplies) and replaced with the District’s standard purchasing card system. This allowed crews to purchase repair items quickly and efficiently.
- Purchasing rebates for use of District procurement cards totaled \$127.4 K which was an increase over the prior year. Rebates on increased spend due to Maintenance Department conversion will increase accordingly.
- Electronic W-2s provided a savings of over \$8,400 for the January 2015 issuance period at 87% utilization.

3. Successes (2014-15)

- The District's 2013-14 Comprehensive Annual Financial Report (CAFR) was awarded "Certificate of Excellence in Financial Reporting" by both the Government Finance Officer's Association (GFOA) and the Association of School Business Officials (ASBO).
- Budgeting Department was compliant with all Truth in Millage (TRIM) requirements set forth by the Florida Department of Revenue and with FDOE reporting requirements.
- Provided District-wide support and training to schools and departments as necessary to update personnel on financial processing changes and provided new hire orientation to the Skyward system.
- Comprehensive improvements were made to RFP documents to reflect statutory and best practice requirements.
- Developed procedures and implemented "True Time" time and attendance module for student employees as a test group.
- Helped implement and pay Attendance Incentive Bonus Program to decrease employee absences.

4. Department Short Term Goals (to be accomplished by the end of 2015-2016)

- Continue to maintain an adequate unreserved general fund balance that will indicate the strength of the District's financial condition (Goal F.3).
- Implement additional components of Skyward Finance software. This would include improving or implementing certain Skyward Payroll modules such as Time Off and True Time (Goals F.1 - F.2).
- Implement ACH payments for Accounts Payable vendors to the greatest extent possible to eliminate a large portion of AP check writing (Goal F.2).
- Implement an automated travel reimbursement process to provide greater efficiency in the necessary workflow and approval process. This goal is now in the testing stage (Goal P.1, F.1).
- Develop and implement an automated bus request form for school field trips to improve efficiency of the planning/approval process and to create more accuracy in data entry for funding. This goal is now in the testing stage (Goal S.1, F.1.)
- Incremental implementation of a District-wide Time and Attendance System (True Time) to provide for efficiency of school and departmental staffing models (Goals F.2 and E.2).
- Provide concentrated cross-training for many critical job duties (Goal P.1, P.2, F.2).

- Make substantive changes and updates to Purchasing documents (Invitation to Bid and Professional Services Agreement) to reflect statutory and best practices requirements (Goals F.1 and F.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).
- 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).
- 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).
- Increase school budget allocations \$2.00 per UFTE by the 2018-19 fiscal year. (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 Summary

October 2015

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

Staffing (2015-16):

Cost Center Numbers for employees: 4204

	Number of Employees
Total Department:	<u>16</u>
Admin	<u>1</u>
Prof / Tech	<u>3</u>
Instructional	<u>0</u>
ESP	<u>12*</u>

Note: *One ESP position is being held vacant. Two ESP positions and 90% of one Professional position are funded by the Food Services Fund. One Professional and one ESP position are each funded 25% by the Workers' Compensation Fund.

Budget Summary (without personnel) (2015-16):

General Revenue Budget:

Regular Operations – Department \$ 14,700

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 bank 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, investment, and 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 (2014-15)

- Currently we have one Accounting Specialist position unfilled due to realignment of workload. This position has been held vacant since July 1, 2008.
- Assisted with converting maintenance department purchases from purchase orders to purchasing cards reducing costs by decreasing the number of POs, invoices, and checks processed as well as increasing the annual rebate received.

3. Successes (2014-15)

- 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 seven consecutive years.
- Continued utilization of a user group for school internal funds to enhance communications and the ability to provide support to end users.
- 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 by providing assistance to schools/departments when positions were temporarily vacant until replacements could be found (including on-site visits when needed).

4. Department Short Term Goals (to be accomplished by the end of 2015–16)

- Prepare and submit Comprehensive Annual Financial Report (CAFR). (Goal F.3)
- Begin using "Positive Pay" to reduce fraud and increase efficiencies. (Goal F.1)
- Implement use of electronic bus trip forms (Goal F.1, F.2, and E.2.2)
- Utilize electronic reimbursement process for local travel. (Goal F.1, F.2, and E.2.2)
- Use direct deposit for A/P payments to employees. (Goal F.1 and E.2.2)
- Manage up one person every week. (Goal P.2)
- Continue to provide training for internal funds and purchasing cards. (Goal F.2 and P.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)
- Improve communications and work collaboratively with all departments. (Goal S.1)
- To be known as the “helpful” department. (Goals S.1)
- Maintain systematic Skyward training for school and departments. (Goals P.2 and F.2).
- Utilize “Virtual/Corporate Cards Program” payment option for large vendors to reduce the need for checks & increase the rebate received. (Goal F.2)
- Provide an electronic (paperless) alternative for submitting out-of-county travel forms while remaining compliant with regulatory requirements. (Goal F.2)

6. Major Challenges for Department

- Safeguarding District Cash and Investments during unstable economic times.
- Dealing with resistance to change in a time when technology and business practices are changing faster than ever before.
- Continue to provide detailed training, communication, assistance and assurance to employees that they are part of the process.
- Leading personnel through changing business processes.
- Continue to develop a Department attitude where every stakeholder feels their importance.

Budgeting – State of Division Summary

Due date 10/19/15

Summary for Division – completed by Assistant Superintendent

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

Staffing (15/16):

Cost Center Numbers for employees (list all applicable)

	Number of Employees
Total Department:	10
Admin	1
Prof/Tech	8
Instructional	0
ESP	1

Budget Summary (without personnel) (15/16):

General Revenue Budget:	\$	9,735
Federal Project Budget (specify)	\$	
State Project Budget (specify)	\$	

Department Summary:

1. Scope of Operations

The Budgeting Department supports the academic achievement of the School District of Escambia County through the provision of necessary financial information, analysis, 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, general fund accounting, capital outlay accounting, 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

Transferred an ESP position from the Budgeting department to the Payroll Department. Due to retirement and shift of personnel to various positions, the current staff was able to absorb duties with one less position.

3. Successes

- **The budgeting department staff successfully completed the preparation of the 15/16 fiscal year budget, the 14/15 SATSY portion of the cost report, and portions of the Annual Financial Report.**
- **Personnel has cross-trained in the area of Grants Accounting and SATSY**

4. Department Short Term Goals (to be accomplished by the end of 2015-2016)

- Continue to update department procedures into a standard operating procedures manual to reflect changes in processes- have procedures organized and numbered. 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 (specify time line)

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

6. Major Challenges for Department

- Maintaining compliance with the ever increasing laws, rules and regulations that govern the use of District funds.
- Restructuring of personnel and duties to ensure efficiency and provide timely and accurate information.

Payroll and Benefits Accounting – State of Division Summary

Due date 10/19/15

Summary for Division – completed by Assistant Superintendent

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

Staffing (15/16):

Cost Center Numbers for employees: 4209 (list all applicable)

	Number of Employees
Total Department:	10
Admin	1
Prof/Tech	2
Instructional	
ESP	7

Budget Summary (without personnel) (15/16):

General Revenue Budget:	\$ 14,050
Federal Project Budget (specify)	\$
State Project Budget (specify)	\$

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 for active and retiree participants in District insurance plans, Customer Support/District Outreach and Tax Support.

- Fiscal year 2015 Payroll Gross Wages \$215 million
- Benefits processed \$63 million
- Deductions processed \$61 million
- 7,596 W-2's issued in 2014.

2. Recent Efficiency/Cost Reduction Initiatives

- We continue to maintain 100% direct deposit participation
- We continue to offer electronic form W-2 to all employees
- Reduced cost of printing paper W-2 87% from \$9688 in 2013 to \$1271 in 2014
- Updated Skyward Organization Chart for Time Off. This will enable us to begin the paperless Time Off request pilot in January 2016.

3. Successes. Update goals from the 2014-2015 state of division plan. **Bold reflects goals achieved.**

- Developed new procedures and implemented True Time for Student employees in Vernon McDaniel Building.
- Food Service began using AESOP substitute management system

- Provided employees with an electronic W-2 by January 20, 2015.
- Implemented new salary schedules for all employees in November and paid retro pay by November 26, 2014. I believe this was the quickest turn around for implementation and retro in the 13 years I have been Payroll Director.
- Implemented new Attendance Incentive Bonus program

4. Department Short Term Goals (to be accomplished by the end of 2015-2016)

- Import Food Service Substitute payroll from Skyward Sub Tracking. Goals F.2 and E.2
- Expand use of True Time to school and department based temporary and part time employees F.2 and E.2
- Utilize True Time for reporting approved time for Educational Support Personnel
- Pilot paperless Time off Request
- Comply with Affordable Care Act reporting requirements by January 31, 2016.

5. Department Long Range Goals (specify time line)

Discuss what the department would like to accomplish in the future. Goals should be correlated to the pillars/goals of the District strategic plan.

- Implement paperless Time Off Request District wide by the end of Fiscal year 2018

6. Major Challenges for Department

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

Purchasing and Business Services – State of Division October 2015

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

Staffing (2015-16):

Cost Center Number for Employees: 4207

	Number of Employees
Total Department:	6*
Admin	1
Prof/Tech	4
Instructional	0
ESP	1

* Three possess advanced degrees; half have professional certifications to varying degrees.

* Total does not reflect a temporary part time clerical worker.

Budget Summary (without personnel) (2015-16):

General Revenue Budget:

Purchasing and Business Services:

Regular Operations – Department \$5,820.00

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 \$80.6 million last *fiscal* year. Customers are supported through a variety of procurement means: traditional Requisition/Purchase Orders (3,463 Purchase Orders issued with a value totaling \$78,981,743.99), District Budgeted Funds and Travel purchasing card programs (19,926 transactions via District P-Card with a value totaling \$10,721,098.58), and Confirming Purchase Orders (CPOs) (4,706 CPOs issued with a value totaling \$1,645,642.50). Last fiscal year the Department issued 35 formal solicitations (RFPs and ITBs) in support of its end users. In addition, the Purchasing Department is responsible for the Internal Accounts P-Card Program and the operation of the copy/binding room located in the McDaniel Building.

2. Recent Efficiency/Cost Reduction Initiatives (2014-15)

- Increased the rebate the District receives for all P-Card (Budgeted Funds) expenditures. Total rebate for the most recent *calendar* year was \$127,383.11 an increase of almost \$8,000.00 over the previous year. (Prior calendar year rebate based on 20,284 transactions via the District P-Card totaling \$9,931,781.08.) Goal F. 1
- Instrumental in implementing Skyward's Warehouse and Food Services Requisitioning Modules (allowing end users to order items from the warehouse and Cafeteria Managers to order food directly from the warehouse). Goals E.2 and F.2
- Migrated the Maintenance Department's purchase of material/supplies via CPOs to P-Cards allowing personnel to spend less time in retail outlets and more time completing Work Orders. Also, approximately \$1.5 million of spend is now added to the P-Card program thus increasing the District's rebate amount. Goals E.2 and F.2

3. Successes (2014-15)

- Completed the redistribution of the commodities/services purchased by the Purchasing staff to enhance service to end users, increase staff cross training and prepare for the pending retirement of a Purchasing staff member. Goal E.3
- Increased (and continued to improve) end user training opportunities with training classes for Skyward's procurement functions and Purchasing Card use and management as well as training regarding Professional Service Agreements. Planned and presented a District level Secretary/Bookkeeper Workshop encompassing all aspects of the Business Finance Department. Goals F.2 and E.2
- Continued to increase Purchasing Card spending levels by exploring new opportunities to utilize the P-Card. Goal F.1
- Developed documentation that is provided along with a copy of contracts to end user departments outlining their responsibilities as Contract Manager. Goals E.2 and F.2
- Re-wrote RFP (Request for Proposals) template. Goals F.1 and F.2

4. Department Short Term Goals (to be accomplished by the end of 2015-2016)

- Re-write ITB (Invitation to Bid) template. Goals F.1 and F.2
- Re-write Professional Service Agreement (PSA) template. Goals F.1 and F.2
- Develop an addendum for contracts and solicitations regarding the collection and protection of student and employee data. Goal E.1
- Increase Purchasing's presence in the schools/departments and offer additional on-site training as needed. Goal P.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 (or recertifying for) State and National Certifications for the Professional staff. Goal P.2
- Continue to create a user's manual for the procurement functions in Skyward. Goals E.2 and F.2
- Increase Purchasing Card (Budgeted Funds) spending levels to earn a minimum rebate of \$200,000.00 per year. Goal F.1
- Reach \$1 million in total cumulative rebates generated by the Purchasing Card (Budgeted Funds) Goal F.1
- Implement a contract tracking system to better document vendor performance and contract renewals and cancellations. Goal F.2

6. Major Challenges for Department

- Lack of funds and time for professional development.
- Emergency purchases that requires staff to divert efforts from scheduled projects.
- Remaining current on new federal and state legislative changes.
- Low Purchasing Agent salaries prohibit the hiring of qualified and experienced personnel