

State of Division Summary – As of June 30, 2017

Division: Finance and Business Services – Summary of Departmental Reports
Department: Assistant Superintendent
Department Head: Terry St. Cyr

Staffing (2017-18): Cost Center Numbers for employees: 4201, 4203, 4204, 4207, 4209

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>47</u>	<u>46</u>	<u>44</u>
Admin	<u>5</u>	<u>5</u>	<u>5</u>
Prof / Tech	<u>20</u>	<u>20</u>	<u>20</u>
ESP	<u>22</u>	<u>21</u>	<u>19</u>

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) (2017-18)

Finance and Business Services (4201)
 General Revenue Budget:
 Regular Operations – Department \$ 5,734

Note: Also responsible for District-wide budget of \$473,000 that includes unemployment compensation, audit fees, Santa Rosa FTE payment, etc.

Budgeting, Cost Reporting and FTE Reporting (4203)
 General Revenue Budget:
 Regular Operations – Department \$ 10,100

Accounting Operations (4204)
 General Revenue Budget:
 Regular Operations – Department \$ 10,350

Purchasing and Business Services (4207)
 Regular Operations – Department \$ 5,740

Note: Also responsible for Copy Room—Reproduction and Binding that supplies printing/binding capabilities for entire building with a budget of \$6,600 and District-wide Diplomas with a budget of \$8,800.

Payroll and Benefits Accounting (4209)
 Regular Operations – Department \$ 10,733

Department Summary:

Scope of Operations

Oversee operations of Finance and Business Services Departments including:

- Accounting Operations
- Cash Management
- Cost Accounting and FTE Reporting
- Budgeting
- Payroll and Benefits Accounting
- Purchasing

Recent Efficiency / Cost Reduction Initiatives (2016-17)

- Held certain vacated positions for certain lengths of time in order to evaluate the future requirements of financial staff. In certain cases, temporary employees have been hired in lieu of permanent employees and trained to perform repetitive functions during the interim.
- Began importing Gulf Power invoices into Skyward eliminating the manual entry process of these numerous and repetitive monthly bills. Resulting in efficiency of process and accuracy of data. (Goal F.2)
- Implemented paperless Time Off system (Skyward) for all leave requests. The automation of this workflow created a real time accounting of leave balances and provided for a much less cumbersome leave approval process. (Goal F.2)
- Increased the rebate the District receives for all P-Card (Budgeted Funds) expenditures. Total rebate for the most recent calendar year was \$257,151.15, an increase of almost \$107,000.00 over the previous year. (Goal F.1)
- Reviewed and updated Food Services procurement processes increasing efficiency and lowering costs. (Goals E.2, F.2)
- Created Skyward custom screen and developed various reports for working with FMLA insurance billing and historical data for relevant employees. Provides time saving benefit to Risk Management, HR, and Payroll departments as appropriate data is readily available to each department simultaneously. (Goal F.2)

Successes (2016-17)

- The District's 2015-16 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). (Goal F.1)
- Extended the use of "Positive Pay" to the Risk Management Trust Fund (worker's compensation checks) reducing the risk of fraud and increasing efficiency. (Goal F.2)
- Began using "Fundamentals" software for food services increasing efficiency and providing better tools for analyzing data. (Goal F.2)

- Budgeting Department was compliant with all Truth in Millage (TRIM) requirements set forth by the Florida Department of Revenue and with FDOE reporting requirements for the fiscal year. (Goal F.1)
- Increasing school budgets 9 percent over three year period (complete by 2018-19 fiscal year at cost of approx. \$82,000). (Goal F.1)
- Provided District-wide support and training to schools and departments to update personnel on financial processing changes and provided new hire orientation to the Skyward system. (Goal F.2)
- Successfully completed the preparation of the 2017/2018 fiscal year budget process in compliance with FDOE and Department of Revenue. (Goal F.1)
- Successfully completed the 2016/2017 SATSY and Program Cost Report. (Goal F.1)
- Successfully completed the 2016/2017 Annual Financial Report. (Goal F.1)
- Increased the rebate the District receives for all P-Card (Budgeted Funds) expenditures. Total rebate for the most recent calendar year was \$257,151.15, an increase of almost \$107,000.00 over the previous year. (Goal F.1)
- Reviewed and updated Food Services procurement processes increasing efficiency and lowering costs. (Goals E.2, F.2)

Department Short Term Goals (to be accomplished by the end of 2017-2018)

- Continue to maintain an adequate level of unreserved general fund balance that will produce a financial condition above 10 percent. (Goal F.3)
- Developing plans to outsource the production of workers compensation related checks from the Accounts Payable department. This will allow the department to dedicate approximately 50 percent more staff time to assist school bookkeepers with internal accounts issues and to provide related training for appropriate school personnel (including administration). (Goal F.2)
- Use Accounts Receivable system for employee insurance billing. (Goal F.1, F.2)
- Develop process for importing ESSX (phone) bills into Skyward to eliminate the manual entry process increasing efficiency and accuracy. (Goal F.1, F.2)
- Provide concentrated cross-training for many critical job duties. (Goal P.1, P.2, F.2)
- In conjunction with Human Resources Department, the Senior Financial Analyst – ERP Systems, and the Payroll Department, old Personnel Action Forms (PAF) will continue to be replaced with custom designed, automated forms in Skyward as they affect payroll via the Skyward work flow processor, “Task Manager”, to move the forms from the initiator through the Human Resources, Budgeting, and Payroll areas. Forms will be routed in a timely manner and can be easily tracked. Work flow tasks to be implemented include:

1. Terminations (**complete**)
2. Retirement (**complete**)
3. FMLA / LOA (**complete**)
4. Return to Work (**complete**)
5. Change Forms
6. Transfer Forms
7. New Hire Forms

(Goal F.2, P.1)

- Planning to develop a fully automated workflow system for Personnel Activity Reports (PARS) for better compliance with Federal program requirements. To improve accuracy and timeliness. (Goal F.2)
- Increased the rebate the District receives for all P-Card (Budgeted Funds) expenditures. Total rebate for the most recent calendar year was \$257,151.15, an increase of almost \$107,000.00 over the previous year. (Goal F.1)
- Reviewed and updated Food Services procurement processes increasing efficiency and lowering costs. (Goals E.2, F.2)
- Create an automated program that can read scheduled inventory requisitions for district-wide custodial supplies and break down into warehouse pick lists and account coding to distribute supplies to the various schools. Currently a manual process. (Goal F.2)
- Developing a system of electronic timecards for bus drivers and aids that can be imported into the payroll system for processing. Currently in a test phase for review and comment. (Goal F.2)

Department Long Range Goals

- Develop budgets that will meet Constitutional Class Size requirements and equitably distribute available resources on a yearly basis. (Goal F.1, P.1)
- 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, F.2)
- 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).
- Continue to bring about changes in the budgeting process and in Board policies as applicable to adapt Best Budgeting practices. This will allow the District 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.1)

- Maintain systematic Skyward training for schools and departments. (Goal P.2, F.2)
- Utilize “E-payables” payment option for large vendors to reduce the need for checks & increase the purchasing card 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)
- Increased the rebate the District receives for all P-Card (Budgeted Funds) expenditures. Total rebate for the most recent calendar year was \$257,151.15, an increase of almost \$107,000.00 over the previous year. (Goal F.1)
- Reviewed and updated Food Services procurement processes increasing efficiency and lowering costs. (Goals E.2, F.2)
- Enhance security of communicating confidential personnel information from schools and departments using Skyward Custom Forms and Task Manager. (Goal F.2)

Major Challenges for Department

- To consistently provide appropriate 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.

State of Division Summary – As of June 30, 2017

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

Staffing (2017-18):

Cost Center Numbers for employees: 4204

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>16</u>	<u>15</u>	<u>13</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof/ Tech	<u>3</u>	<u>3</u>	<u>3</u>
Instructional	<u>0</u>	<u>0</u>	<u>0</u>
ESP	<u>12</u>	<u>11</u>	<u>9</u>

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

Budget Summary (non-personnel) (2017-18):

General Revenue Budget:

Regular Operations – Department \$ 10,350

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 and performs cash management procedures. 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 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.

2. Recent Efficiency / Cost Reduction Initiatives (2016-17)

- Three Accounting Specialist positions were unfilled due to realignment of workload.
- Began importing Gulf Power invoices into Skyward eliminating the manual entry process and increasing efficiency and accuracy.

3. Successes (2016-17)

- Prepared and submitted the Comprehensive Annual Financial Report (CAFR). Received notification by both GFOA and ASBO that the District has received the Certificate of Excellence awards for the ninth consecutive year.
- Extended the use of "Positive Pay" to the Risk Management Trust Fund (worker's compensation checks) reducing the risk of fraud and increasing efficiency.
- Began using "Fundamentals" software for food services increasing efficiency and providing better tools for analyzing data.
- Continued providing on-site training for school staff for internal funds procedures.

4. Department Short Term Goals (to be accomplished by the end of 2017-18)

- Prepare and submit Comprehensive Annual Financial Report (CAFR). (Goal F.3)
- Use A/R system for employee insurance billing. (Goal F.1 and F.2)
- Continue cross-training employees for better efficiency and customer service. (Goal F.1 and P.2)
- Develop process for importing ESSX (phone) bills into Skyward to eliminate the manual entry process increasing efficiency and accuracy. (Goal F.1 and F.2)
- Continue providing 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) (Goal F.2)
- Improve communications and work collaboratively with all departments. (Goal S.1)
- Maintain systematic Skyward training for schools and departments. (Goal P.2 and F.2)
- Utilize "E-payables" payment option for large vendors to reduce the need for checks & increase the purchasing card 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.
- Leading personnel through changing business processes.
- Maintaining a Department attitude where every stakeholder feels their importance.

Finance and Business Services – State of Division Summary

Due date _____

Summary for Division – completed by Assistant Superintendent

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

Staffing (17/18):

Cost Center Numbers for employees: 4207

	Positions Authorized	Positions Filled
Total Department:	7	6
Admin	1	1
Prof/Tech	5	4
Instructional	0	0
ESP	1	1

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

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

* One Senior Purchasing Agent position is 50% funded by the Food Services Fund.

Budget Summary (without personnel) (17/18):

General Revenue Budget:

Purchasing and Business Services: \$5,740.00
Regular Operations – Department

Copy Room – Reproduction and Binding: \$6,600.00
(Supplies printing/binding capabilities for entire building)

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

A decrease of 9% from last year (- \$2,074)

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 total District purchases of approximately \$253 million last fiscal year. Customers are supported through a variety of procurement means: traditional Requisition/Purchase Orders and Confirming Purchase Orders (3,301 Purchase Orders and Confirming Purchase Orders issued with a value totaling \$233,498,562.77) and District Budgeted Funds and Travel purchasing card programs (33,260) transactions via District P-Card with a value totaling \$19,255,820.09. Last fiscal year, the Department issued twenty-eight (28) formal solicitations (RFPs and ITBs) in support of its end users. In addition, the Purchasing

Department is also responsible for the administration of 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

- Increased the rebate the District receives for all P-Card (Budgeted Funds) expenditures. Total rebate for the most recent calendar year was \$257,151.15, an increase of almost \$107,000.00 over the previous year. Goal F.1
- Reviewed and updated Food Services procurement processes increasing efficiency and lowering costs. Goals E.2 and F.2
- Retired and did not replace a copier in the copy/binding room lowering copy room maintenance and supply costs. Goals E.2 and F.2
- Increased P-Card single purchase limit to \$3,500.00 decreasing staff involvement and procurement times while increasing the District's rebate amount. Increased P-Card usage also reduces the amount of invoices paid by check. Goals E.2 and F.2

3. Successes Update goals from the 2016-2017 state of division plan. Bold reflects goals achieved.

- **Implemented an addendum for contracts and solicitations regarding the collection and protection of student and employee data. Goal E.1**
- **Reached \$1 million in total cumulative rebates generated by the Purchasing Card Program (Budgeted Funds). Goal F.1**
- **Increased Purchasing Card (Budgeted Funds) spending levels to earn a minimum rebate of \$200,000.00 per year. Goal F.1**
- Migrated the Internal Accounts P-Card Program to a new bank to increase accountability, service to end-users and rebates earned. Goals E.2, F.1 and F.2

4. Department Short Term Goals (to be accomplished by the end of 2017-2018)

- 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
- Select, purchase and implement contract management software. Goals F.1 and E.2
- Review documentation in vendor files to ensure they are complete and current. Goal E.2

5. Department Long Range Goals (specify time line)

- Continue to build a consolidated purchasing procedure manual. By 2020 Goals E.2 and F.2
- Work with IT to reign in software purchases beginning with educational software. By 2019 Goals F.1 and E.2
- Continue to improve the staff's level of expertise by providing training and obtaining (or recertifying for) State and National Certifications. Ongoing Goal P.2
- Enhance user's manual for the procurement functions in Skyward. By 2020 Goals E.2 and F.2
- Develop a standard FF&E ordering process for new construction projects. By 2019 Goals F.1 and E.2

6. Major Challenges for Department

- End user disregard of policy/procedures/deadlines.
- Remaining current on federal and state legislative changes.
- Low Purchasing Agent salaries inhibit the hiring and retention of qualified and experienced personnel.

State of Division Summary
October 2017

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

Staffing (2017-18):

Cost Center Numbers for employees: 4203

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>10</u>	<u>10</u>	<u>10</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof / Tech	<u>8</u>	<u>8</u>	<u>8</u>
Instructional	<u>0</u>	<u>0</u>	<u>0</u>
ESP	<u>1</u>	<u>1</u>	<u>1</u>

Budget Summary (without personnel) (2017-18):

General Revenue Budget:

Regular Operations – Department \$ 10,100

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, and accounts receivable accounting.
- Budgeting staff calculates payments for Advanced Placement/International Baccalaureate bonuses and the Florida Teacher Supply Program payments.

2. Recent Efficiency / Cost Reduction Initiatives (2016-17)

- Created payroll distribution report to capture salary and along with the appropriate benefits to balance to general ledger.

3. Successes

- Successfully completed the preparation of the 2017/2018 fiscal year budget.
- Successfully completed the SATSY portion of the 2016/2017 cost report.
- Finalized year-end and provided financial data for 2016/2017 Annual Financial Report.
- Distributed 2017-2018 teacher supply debit cards to qualified staff a month earlier than previous year.

4. Department Short Term Goals (to be accomplished by the end of 2017–18)

- 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 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

6. Major Challenges for Department

- Maintaining compliance with the ever increasing laws, rules and regulations that govern the use of District funds.
- Continue to develop a work environment where each employee takes ownership of their job and the department work together as a team.

State of Division Summary – As of June 30, 2017

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

Staffing (2017-18):

Cost Center Numbers for employees: 4209

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>11</u>	<u>11</u>	<u>11</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof/Tech	<u>3</u>	<u>3</u>	<u>3</u>
Instructional	<u>0</u>	<u>0</u>	<u>0</u>
ESP	<u>7</u>	<u>7</u>	<u>7</u>

Budget Summary (without personnel) (2017-18):

General Revenue Budget: \$ 10,733

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 2017 Payroll Gross Wages \$224 million
- Benefits processed \$65.5 million
- Deductions processed \$65.0 million
- 7,937 W-2's issued in 2016

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
- We utilize electronic pay stubs
- We completed implementation of paperless time off requests

3. Successes. Update goals from the 2016-2017 state of division plan. **Bold reflects goals achieved.**

- **Implemented paperless time off requests Districtwide**
- **Implemented new salary schedules**

4. Department Short Term Goals (to be accomplished by the end of 2017-2018)

- Implement True Time for Food Services cafeteria staff
- Implement Transportation time sheet system

5. Department Long Range Goals (specify time line)

- Reduce time and effort required to calculate Transportation Department over-time
- Improve accuracy of Transportation department payroll
- Enhance security of communicating confidential personnel information from schools and departments using Skyward Custom Forms and Task Manager.