

State of Division Summary – As of June 30, 2018

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

Staffing (2018-19):

Cost Center Number for employees: 4201

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>3</u>	<u>3</u>	<u>2</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof / Tech	<u>1</u>	<u>1</u>	<u>0</u>
ESP	<u>1</u>	<u>1</u>	<u>1</u>

Budget Summary – All Departments (non-personnel) (2018-19)

Finance and Business Services (4201)

General Revenue Budget:

Regular Operations – Department \$ 5,475

Note: Also responsible for District-wide budget of \$432,700 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 \$ 8,123

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 (2017-18)

- Held certain vacated positions unfilled during reorganizational efforts in order to stabilize and evaluate staffing requirements (Goal F.1).
- Increased competitive quote floor from \$7,500 to \$10,000 reducing administrative burden. (Goal F.1)
- Developed and implemented an automated property transfer and disposal form. Provides an on-line workflow process to improve accuracy and timeliness of property record adjustments and updates (Goal F.2).
- Eliminated the processing of a mid-month extra pay payroll. By combining extra pay with the regular end-of-month payroll, staff has more time to review, assist with, and analyze regular ESP and IAP payroll processing and avoid certain IRS issues (Goal F.1).
- Significantly expanded the amount of on-site school bookkeeper training and troubleshooting.
- Continued improvements in process workflow among departments and divisions have allowed for staffing improvements/efficiencies and reduction in burdensome manual tasks (Goal F.2).

Successes (2017-18)

- The District's 2016-17 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).
- Enhanced the "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 budget allocations 9 percent over three year period (complete by 2018-19 fiscal year at cost of approx. \$82,000) (Goal F.1).

- Purchasing Department rewrote a more effective and standardized template for Professional Service Agreements (PSAs). This will benefit the timeline requirements of legal and board agenda in addition to offering better protection of the District's interests (Goal F.1).
- Payroll utilization of Task Manager and Custom Forms has greatly automated previously manual processing of payroll and benefits/deduction changes (Goal F.2).
- Successfully submitted the 2017/2018 SATSY and Program Cost Report to FDOE (Goal F.1).
- Successfully submitted the 2017/2018 Annual Financial Report to FDOE (Goal F.1).
- 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)

Department Short Term Goals (to be accomplished by the end of 2018-2019)

- Revenue Department will utilize Accounts Receivable software module to prepare and submit invoices for those employees on FMLA that elect to keep their core and voluntary benefits current. This process will automatically set up a receivable for those products and will generate an aging report for Risk Management to review (Goal F.3).
- Implement an on-line payment system for the convenience of parents and employees. The system will allow payment for such things as teacher certification fees, fund raising events, yearbooks, etc. Schools will benefit from a consolidated system and no cash management requirements (Goal F.2).
- Purchasing will revise the current Invitation to Bid template in an effort to generate a bid document that will continue to meet local, state, and federal requirements.
- Develop better timekeeping rules and processes for food service and transportation departments. Includes tailoring the Skyward True Time system to capture the entire food service staff and a more accurate and effective time sheet for transportation employees (Goal F.2).
- Budgeting will continue to enhance website resources, end user training, and development of standard operating procedures in order to better serve the schools and departments (Goal F.1)

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).
- Purchasing will work with facilities department to develop a more standardized FF&E ordering process for new schools and other projects. This effort is intended to create a more effective and timely evaluation, selection, and ordering process for furniture and equipment.
- 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)
- Provide an electronic (paperless) alternative for submitting out-of-county travel forms while remaining compliant with regulatory requirements. (Goal F.2)
- Enhance departmental training and CPE opportunities for all staff.

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.

Finance and Business Services – State of Division Summary

June 30, 2018

Summary for Division – completed by Assistant Superintendent

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

Staffing (18/19):

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

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

Budget Summary (without personnel) (18/19):

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)

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 \$164 million last fiscal year. Customers are supported through a variety of procurement means: traditional Requisition/Purchase Orders and Confirming Purchase Orders (2,448 Purchase Orders and Confirming Purchase Orders issued with a value totaling \$146,182,210.52) and District Budgeted Funds and Travel purchasing card programs (32,178) transactions via District P-Card with a value totaling \$17,583,890.38. Last fiscal year, the Department issued seventeen (17) 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

- Processed many FF&E orders for our two new schools via the Purchasing Card increasing the rebate the District receives for P-Card (Budgeted Funds) expenditures. Goal F.1
- Lowered departmental costs by retiring and not replacing the department's copier and terminating the use of a temporary employee who provided departmental clerical support. Goals E.2 and F.1
- Increased P-Card single purchase limit to \$5,000.00 decreasing the District's 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.1
- Increased the threshold at which competitive quotes are needed from \$7,500.0 to \$10,000.00 decreasing District and school staff effort in relatively low dollar purchases. Goals E.2 and F.1

3. Successes. Update goals from the 2017-2018 state of division plan. **Bold reflects goals achieved.**

- Re-write ITB (Invitation to Bid) template. Goals F.1 and F.2 Goal was not met.
- **Re-wrote Professional Service Agreement (PSA) template. Goals F.1 and F.2**
- **Select, purchase and implement contract management software. Goals F.1 and E.2**
- Research was done. No cost effective, seamless solution was found. Decision was made to not purchase any contract management software**
- Review documentation in vendor files to ensure they are complete and current. Goal E.2 Effort was started but ceased once our temporary clerical employee left. Project shelved, may use Pay Roll Department's student to move forward at a later date.

4. Department Short Term Goals (to be accomplished by the end of 2018-2019)

- Research and possibly select, purchase and implement Purchasing Card transaction auditing software. Goals F.1 and E.2
- Investigate the use of Food Services new Heartland software platform's bid writing module to enhance the food procurement process.
- Re-write ITB (Invitation to Bid) template. Goals F.1 and F.2

5. Department Long Range Goals (specify time line)

- Continue to build a consolidated purchasing procedure manual. By 2021 Goals E.2 and F.2
- Work with IT to reign in software purchases beginning with educational software and protect student data. By 2020 Goals F.1 and E.2
- Continue to improve the staff's level of expertise by providing training opportunities and obtaining (or recertifying for) State and National Certifications. On going Goal P.2
- Enhance selection of "help" topics accessible online for end user's concerning procurement functions in Skyward. By 2020 Goals E.2 and F.2
- Develop a standard FF&E ordering process for new construction projects. By 2020 Goals F.1 and E.2
- Develop a vendor performance evaluation system. By 2020 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 2018**

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

Staffing (2018-19):

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) (2018-19):

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 (2017-18)

- Automation of Property Transfer/Disposal Forms.
- Worked with IT to stream-line the reporting of add-on FTE for AP/IB. This saving in time and processing benefits school staff and budgeting staff.

3. Successes

- Successfully completed the preparation of the 2018/2019 fiscal year budget.
- Successfully completed the SATSY portion of the 2017/2018 cost report.
- Finalized year-end and provided financial data for 2017/2018 Annual Financial Report.
- Distributed 2018-2019 teacher supply debit cards to qualified staff.

4. Department Short Term Goals (to be accomplished by the end of 2018–19)

- 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

- Increase in personnel turnover.
- 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, 2018

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

Staffing (2018-19):

Cost Center Numbers for employees: 4209

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>11</u>	<u>11</u>	<u>10</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof/Tech	<u>3</u>	<u>3</u>	<u>2</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) (2018-19):

General Revenue Budget: \$ 8,123

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 2018 Payroll Gross Wages \$223 million
- Benefits processed \$65.4 million
- Deductions processed \$63.0 million
- 7,687 W-2's issued in 2017

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 reassigned the duties of the Confidential Benefits Specialist position to avoid filling the vacancy that occurred in April 2018.
- We eliminated the processing of a mid- month payroll for extra pay.

3. Successes. Update goals from the 2017-2018 state of division plan. **Bold reflects goals achieved.**

- **Implemented new salary schedules**
- **Implemented Task Manager and Custom forms in Skyward for communicating personnel pay, benefit and deduction changes.**

4. Department Short Term Goals (to be accomplished by the end of 2018-2019)

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

5. Department Long Range Goals (specify time line)

- Improve accuracy and reduce time and effort required to calculate Transportation payroll

State of Division Summary – As of June 30, 2018

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

Staffing (2018-19):

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>4</u>	<u>4</u>	<u>4</u>
Instructional	<u>0</u>	<u>0</u>	<u>0</u>
ESP	<u>11</u>	<u>10</u>	<u>8</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) (2018-19):

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, Workers Compensation, and Records Retention, 3) Travel and Food Service Accounting, and 4) Internal Funds.

- 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.
- Workers Compensation – processes payments for self-insured workers compensation plan.
- 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.
- 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.).
- 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.).

- 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 (2017-18)

- Three Accounting Specialist positions were unfilled due to realignment of workload.
- Reassigned the worker's compensation payment duties to provide the Financial Analyst more time to spend on training/assisting schools with internal funds.

3. Successes (2017-18)

- 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 tenth consecutive year.
- Enhanced the use of "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 2018-19)

- Prepare and submit Comprehensive Annual Financial Report (CAFR). (Goal F.1)
- Use A/R system for employee insurance billing. (Goals F.1 and F.2)
- Continue cross-training employees for better efficiency and customer service. (Goal F.1)
- Implement an on-line payment option for targeted areas (i.e., teacher certification, internal funds, etc.) to increase efficiency and convenience for customers, parents, employees, etc. (Goal F.1)
- Continue providing training for internal funds and purchasing cards. (Goal F.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 F.2)
- Utilize "E-payables" payment option for large vendors to reduce the need for checks & increase the purchasing card rebate received. (Goals F.1 and F.2)
- Provide an electronic (paperless) alternative for submitting out-of-county travel forms while remaining compliant with regulatory requirements. (Goal F.2)
- Develop process for importing ESSX (phone) bills into Skyward to eliminate the manual entry process increasing efficiency and accuracy. (Goals F.1 and 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.