

State of Division Summary – As of June 30, 2019

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

Staffing (2019-20):
Cost Center Number for employees: 4201

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>2</u>	<u>2</u>	<u>2</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof / Tech	<u>0</u>	<u>0</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)
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)
Regular Operations – Department \$ 9,500
Staff – 10 Employees

Accounting Operations (4204)
Regular Operations – Department \$ 10,350
Staff – 15 Positions (13 Employees)

Purchasing and Business Services (4207)
Regular Operations – Department \$ 5,695
Staff – 7 Employees

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
Staff – 11 Positions (11 Employees)

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 (2018-19)

- Determined, with school and department collaboration, the most effective and convenient on-line payment system for school level dues and fees. System to be implemented in the 2019-20 fiscal year.
- Held certain vacated positions unfilled either temporarily or permanently as essential duties were evaluated (Goal F.1).
- Implemented ACH payments in lieu of physical checks for workers compensation indemnity payments.
- Eliminated duplication of effort in approval of funding for P-Card transactions.
- Development in Purchasing of a shareable spreadsheet to document transfers of Chromebooks between Destiny and non-Destiny sites. Shared information includes original purchase date, current location, and accumulated depreciation.
- Reclassified Wellness Bonus from an income item to a premium reduction item on employee pay stub. The change eliminated significant time and effort required of payroll staff during the processing timeline.

Successes (2018-19)

- Successfully submitted (Sept. 11, 2018) the June 30, 2018 SATSY and Program Cost Report to FDOE (Goal F.1).
- Successfully submitted (Sept. 11, 2018) the June 30, 2018 Annual Financial Report (AFR) to FDOE (Goal F.1).
- The District's 2017-18 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).
- Successfully submitted (Sept. 18, 2018) the June 30, 2019 District Summary Budget to FDOE (Goal F.1).
- Implemented a minority vendor outreach initiative to assist local minority vendors in their efforts to become registered for state designation and in understanding local board rules and procedures for participating in bids and other purchasing opportunities.
- Assisted in research and evaluation for successful procurement of School Food Service software platform.

- Eliminated redundant extra pay approval process and revised extra pay guidelines. HR and payroll staff were relieved of unnecessary processing requirements.
- Payroll Direct Deposit change notification and security was enhanced in order to safeguard both employees and the District from unauthorized modifications.
- Revenue Department utilized Skyward Accounts Receivable software module to prepare and submit invoices for those employees on FMLA that elect to keep their core and voluntary benefits current (a process change). The new process automatically sets up a receivable for those products and generates an aging report for Risk Management to review.

Based on this change, one position was transferred to Risk Management Department eliminating any decisions regarding employee benefits from the Finance and Payroll .area (Goal F.3).

- 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).
- 2018-19 Teacher Classroom Supply Assistance Program debit cards were distributed to all qualified classroom teachers.
- Increased school budget allocations 9 percent over three year period (completed for 2018-19 fiscal year at cost of approx. \$82,000) (Goal F.1).

Department Short Term Goals (to be accomplished by the end of 2019-20)

- Identify and allocate the amount of recurring and/or nonrecurring funds available to meet the Superintendent's goal for competitive salary and benefits offer on a yearly basis.
- 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).
- Evaluate and implement a time and attendance system to support a uniform absence management and work time reporting process. Software systems are being evaluated by a committee of administrative, professional, instructional, and ESP personnel. Union representation is included.
- Develop and test, in conjunction with School Food Service Department, a viable vendor performance evaluation system.
- Continue to 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.
- 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 meet Constitutional Class Size requirements and equitably distribute available resources to schools and departments - on a yearly basis. (Goal F.1, P.1)
- Maintain consistent, systematic training, for accounting, purchasing, budgeting, and payroll functions for schools and departments. (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) maintain a

general fund financial condition ratio that meets or exceeds 10 percent of general fund revenue. (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)
- Develop process for importing ESSX (phone) bills into Skyward to eliminate the repetitive manual entry process to increase efficiency and accuracy. (Goal F.1.)
- Enhance departmental training and CPE opportunities for all staff.

Major Challenges for Department

- To consistently provide 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.
- Properly managing cash and investments to balance yield and liquidity needs in conjunction with Investment Policy (School Board Rule 5.13).
- Accuracy of payroll timekeeping and coding at all levels and locations. Inaccurate data slows the process and creates additional cleanup of finance and payroll records.
- Recruiting and maintaining a competent workforce.

State of Division Summary – As of June 30, 2019

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

Staffing (2019-20):

Cost Center Numbers for employees: 4204

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	15	15	13
Admin	1	1	1
Prof / Tech	4	4	4
Instructional	0	0	0
ESP	10	10	8

Note: *Two 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) (2019-20):

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 (2018-19)

- Two Accounting Specialist positions remained unfilled due to realignment of workload.
- Implemented ACH payments for worker's compensation indemnity payments.

3. Successes (2018-19)

- 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 eleventh consecutive year.
- Began using A/R system for employee insurance billing. (Goals F.1)
- Continued providing on-site training for school staff for internal funds procedures.

4. Department Short Term Goals (to be accomplished by the end of 2019–20)

- Prepare and submit Comprehensive Annual Financial Report (CAFR). (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 cross-training staff for better efficiency and customer service. (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)
- 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)

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.

**State of Division Summary
October 2019**

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

Staffing (2019-2020):

Cost Center Numbers for employees: 4203

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

Budget Summary (without personnel) (2019-2020):

General Revenue Budget:
Regular Operations – Department \$ 9,500

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 (2018-19)

- N/A

3. Successes

- Successfully completed the preparation of the 2019/2020 fiscal year budget.
- Successfully completed the SATSY portion of the 2018/2019 cost report.
- Finalized year-end and provided financial data for 2018/2019 Annual Financial Report.
- Distributed 2019-2020 teacher supply debit cards to qualified staff.
- Provided training to all schools receiving school recognition funds.

4. Department Short Term Goals (to be accomplished by the end of 2019–20)

- 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

- Continue to develop a work environment where each employee takes ownership of their job and the department work together as a team.

Summary for Division – completed by Assistant Superintendent

Division:	<u>Finance and Business Services</u>
Department:	Payroll and Benefits Accounting
Department Head:	Linda Lewis

Staffing (19/20):

Cost Center Numbers for employees (list all applicable) 4209

Number of Employees

Total Department:

Admin	1
Prof/Tech	3
Instructional	
ESP	7

Budget Summary (without personnel) (19/20):

General Revenue Budget: \$ 8,123.00

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, Customer Support/District Outreach and Tax Support.

3. Recent Efficiency/Cost Reduction Initiatives

Provide list of general revenue budget cuts and other cost reduction strategies currently being implemented.

- 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 transferred the Confidential Benefits Specialist position to Risk Management July 2019 after successfully automating insurance benefit changes.
- We changed the method used to process Wellness incentive to reduce time and effort to process on payroll.

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

- **Placed all substitutes on a bi-weekly pay schedule, including sub teachers who were previously paid monthly.**
- **Coordinated with the HR Department the transition of sub teacher assistants to the Front Line sub management system**

- **Submitted an idea to Skyward regarding the Direct Deposit change notification process that was accepted and used to enhance the software for all Districts utilizing the software.**

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

Each department should include some part of CHART implementation.

Short term goals should be measureable and **correlated** to the pillars/goals of the District strategic plan.

Additionally, this year each department will include strategies to support the district vision.

- Evaluated a Time and Attendance system to support a District uniform absence management and work time reporting process. Committee of District leadership and support staff selected the Kronos Time and Attendance system.
- Eliminated redundant Extra Pay approval process and revised Extra Pay guidelines

4. 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 Kronos Time and Attendance system by April 2020.

5. Major Challenges for Department

- To maintain consistent workforce and job duties while effectively providing a degree of cross training.
- Time and Attendance implementation during the 2019-20 fiscal year.

Finance and Business Services – State of Division Summary

As of June 30, 2019

Summary for Division – completed by Assistant Superintendent

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

Staffing (19/20):

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) (19/20):

Purchasing and Business Services: \$5,695.00

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 \$226 million last fiscal year.

Customers are supported through a variety of procurement means: traditional Requisition/Purchase Orders and Confirming Purchase Orders (2,008 Purchase Orders and Confirming Purchase Orders issued with a value totaling \$205,188,454.40) and District Budgeted Funds and Travel purchasing card programs (34,101) transactions via District P-Card with a value totaling \$21,383,463.98. Last fiscal year, the Department issued thirty (30) 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 use of the District P-Card by Purchasing personnel (paying Purchase Orders via the P-Card instead of having Accounting Operations pay invoices via check) resulting in an additional \$44,000.00 (approximately) rebate through the efforts of one (1) Purchasing Agent alone.
- Increased the efficiency of the Budgeting review process by eliminating the duplicative process of approving funding for Purchase Orders and later P-Card transactions for the same purchase when the Purchase Order was paid using the District P-Card rather than by check.
- Implemented a minority vendor outreach initiative.
- Developed a sharable spreadsheet to document transfers of Chromebooks between Destiny and non-Destiny sites (which are typically Administrative/Operational locations) with information identifying original purchase date, current location, and value depreciation.
- Reduced the number of new vendor “set ups” in Skyward by encouraging P-Card use among end users.

3. Successes. Update goals from the 2018-2019 state of division plan. **Bold reflects goals achieved.**

- Research and possibly select, purchase and implement Purchasing Card transaction auditing software. Goals F.1 and E.2
Research was done. No cost effective, seamless solution was found. Decision was made to not purchase Purchasing Card transaction auditing software.
- Investigate the use of Food Services’ new Heartland software platform’s bid writing module to enhance the food procurement process. Goals F.1 and E.2 **Review was conducted. Option was deemed viable. Decision was made to proceed with setup and implementation.**
- Re-write ITB (Invitation to Bid) template. Goals F.1 and F.2 Goal was not met.
- Work with IT to reign in software purchases beginning with educational software and protect student data. Goals F.1 and E.2 **Process is in place, streamlining continues.**

4. Department Short Term Goals (to be accomplished by the end of 2019-2020)

- Customize and implement the use of Food Services new Heartland software platform’s bid writing module to enhance the food procurement process. Goals F.1 and E.2
- Finalize a custom report to track use of minority vendors as recognized by the State of Florida. Goals F.1 and E.2
- Develop, and test in Food Services, a vendor performance evaluation system to be rolled out to the entire District if viable. Goals F.1 and E.2

- 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 personnel training manual. By 2021 Goal 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 associated with purchasing functions and Skyward processes for end users. By 2021 Goals E.2 and F.2
- Develop a standard FF&E ordering process for new construction projects. By 2021 Goals F.1 and E.2
- Develop a standard for innovation center furniture in conjunction with District Media Services. By 2021 Goals F.1 and E.2
- Create and implement a standard agreement for use with athletic officials. By 2021 Goals F.1 and E.2
- Utilize existing workflow software to streamline incoming District vendor badge request forms to route to the appropriate personnel for approval. By 2021 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 (relative to the position's responsibilities) inhibit the hiring and retention of qualified and experienced personnel.