

State of Division Summary – As of June 30, 2020

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

Staffing (2020-21):

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) (2020-21)

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 \$ 7,000

Staff – 10 Positions (10 Employees)

Accounting Operations (4204)

Regular Operations – Department \$ 10,350

Staff – 15 Positions (11 Employees)

Purchasing and Business Services (4207)

Regular Operations – Department \$ 9,214

Staff – 7 Positions (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 \$8,500.

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 (2019-20)

- Finance division continued its practice of holding certain budgeted, vacated positions unfilled temporarily as essential duties were evaluated. Upon evaluation the supervisor considers (1) the ongoing function of the position(s), (2) whether the position(s) may better be utilized in another area according to efficiencies gained over time, (3) whether the position(s) may be transferred to a different financial area due to ongoing operational goals, (4) whether the position(s) may be eliminated from the division's DPPD. (Goal F.1).
- Purchase of Kronos timekeeping system. The system is designed to provide outstanding accountability of employees' activity and leave tracking. Efficiency of payroll processing and school and departmental employee management are key goals of successful implementation.

Successes (2019-20)

- Events leading up to successful issuance of Series 2020A, Certificates of Participation in August 2020 for new Pleasant Grove Elementary School. Facilities team delivered construction timeline, cash flow schedule, and amended local sales tax long-range project schedule. These items were strategic in development of market pricing schedule and ultimate sale of bonds (COPs). Engaged financial advisors and bond counsel to structure a debt service schedule utilizing millage and sales tax proceeds through the end of the current sales tax referendum (December 2027). (Goal F.1).
- Completed budget process for 2019-20 fiscal year and began process for 2020-21 fiscal year. All TRIM compliance issues were addressed and submitted. No adverse issues were noted by DOR or DOE.
- Completed 2018-19 CAFR in compliance with ASBO and GFOA requirements for "Excellence in Financial Reporting."

Department Short Term Goals (to be accomplished by the end of 2020-21)

- Successful implementation of Kronos in conjunction with Human Resources, Operations, and Curriculum and Instruction Divisions. System will be operated by Payroll and Human Resources along with IT expertise in electronic systems. Operations and C&I Divisions will provide support and initial phase in elements for parallel startup.
- Successful financial management of CARES Act federal funds through the September 2022 fiscal period. These federal funds will provide the means to purchase coronavirus related equipment, materials, and on-line instructional needs. It also provides for training of staff and hardware and software instructional needs to provide remote delivery to students of Escambia County (including private schools). Funds help balance critical adverse revenue related issues resulting from shutdown of economic activity.

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).

Major Challenges for Department

- To consistently budget adequate resources to the various schools, departments, programs, and projects in accordance with available revenue and expenditure goals.
- Properly managing cash and investments to balance yield and liquidity needs in conjunction with Investment Policy (School Board Rule 5.13).
- Recruiting and maintaining a qualified, competent workforce.

State of Division Summary

October 2020

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

Staffing (2020-2021):

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) (2020-2021):

General Revenue Budget:

Regular Operations – Department	\$ 7,000.00
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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.

- **Budget**-The department plans, coordinates, and supervises the preparation of the District's annual budget. The Budgeting department then monitors the budgets during the fiscal year, process budget amendments, budget transfers, and journal entries as needed for federal, general, and capital outlay funds and provides reports and analyses of budgets and financial issues required by regulatory agencies, the Superintendent or Board, and staff.
- **FTE**-The department 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.
- **Bank Reconciliation/Accounts Receivable**-The department is responsible for the monthly reconciliation of all cash which requires the analysis of transactions to ensure the general ledger balances with the various bank accounts.
- **Fixed Asset Accounting**-Budgeting staff is responsible for the addition and deletion of fixed asset records and reconciles the general ledger with the fixed asset system. In addition, the staff prepares monthly scrap and auction documents for board approval.

- **Salary Projections/Staffing**-The budgeting department staff prepares salary projects, participates in staffing meetings, prepares DPPD, updates salary schedules, and provide analysis of salary projects to HR and for the union.
- **Impact Aid**-The department process the annual impact aid cards which generates revenue for the district for lost property tax revenue due to tax-exempt federal property.
- **Bonuses**-Budgeting staff calculates payments for Advanced Placement/International Baccalaureate bonuses and the Florida Teacher Supply Program payments.

2. Recent Efficiency / Cost Reduction Initiatives (2019-20)

- N/A

3. Successes

- Successfully completed the preparation of the 2020/2021 fiscal year budget.
- Successfully completed the SATSY portion of the 2019/2020 cost report.
- Finalized year-end and provided financial data for 2019/2020 Annual Financial Report.
- Distributed 2020-2021 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 2020–21)

- 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. (Goal F.1)
- Continue to improve communication with Budgeting staff by holding monthly staff meetings for the department. We continue to strive toward this goal. (Goal S.1)
- Continue to improve and update 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.1)

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.

State of Division Summary – As of June 30, 2020

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

Staffing (2020-21):

Cost Center Numbers for employees: 4204

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	15	15	11
Admin	1	1	1
Prof / Tech	4	4	4
Instructional	0	0	0
ESP	10	10	6

Note: *Four ESP positions are being held vacant (two due to COVID pandemic that expect to be filled during the year). 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) (2020-21):

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 and Cash Management, 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 (2019-20)

- Two Accounting Specialist positions remained unfilled due to realignment of workload.

3. Successes (2019-20)

- 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.
- Implemented on-line payment option for teacher certification and secondary school internal funds.
- Maintained normal operations during pandemic with no disruption to services provided.
- Continued providing on-site training for school staff for internal funds procedures.

4. Department Short Term Goals (to be accomplished by the end of 2020–21)

- Prepare and submit Comprehensive Annual Financial Report (CAFR). (Goal F.1)
- Implement an on-line payment option for elementary school internal funds to increase efficiency and convenience for customers, parents, employees, etc. (Goal F.2)
- Continue cross-training staff for better efficiency and customer service. (Goal F.1)
- Continue providing training for internal funds and purchasing cards. (Goal F.1)

5. Department Long Range Goals

- Improve operational efficiencies in alignment with established best practices. (This will be part of continual improvement.) (Goal F.1)
- Improve communications and work collaboratively with all departments. (Goal S.1)
- Maintain systematic Skyward training for schools and departments. (Goal F.1)
- 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.
- Maintaining training and support for schools while complying with pandemic protocols.
- 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 – As of June 30, 2020

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

Staffing (2020-21):

Cost Center Numbers for employees: 4207

	Authorized Positions	Budgeted Positions	Filled Positions
Total Department:	<u>7</u>	<u>7</u>	<u>7</u>
Admin	<u>1</u>	<u>1</u>	<u>1</u>
Prof / Tech	<u>5</u>	<u>5</u>	<u>5</u>
Instructional	<u>0</u>	<u>0</u>	<u>0</u>
ESP	<u>1</u>	<u>1</u>	<u>1</u>

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

Budget Summary (non-personnel) (2020-21):

Purchasing and Business Services: \$9,214.00

Regular Operations – Department

Copy Room – Reproduction and Binding: \$6,600.00

(Supplies printing/binding capabilities for entire building)

Diplomas: \$8,500.00

(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 \$330 million last fiscal year. Customers are supported through a variety of procurement means: traditional Requisition/Purchase Orders and Confirming Purchase Orders (4,241 Purchase Orders and Confirming Purchase Orders issued with a value totaling \$309,701,696.52) and District Budgeted Funds and Travel purchasing card programs (29,435) transactions via District P-Card with a value totaling \$20,288,490.52. Last fiscal year, the Department issued twenty two (22) 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

- Began delivery of Purchasing Card training virtually.
- Continued development of shared Google Drives and Files to track purchases made via the Purchasing Department's Purchasing Card and also software purchases.

3. Successes. Update goals from the 2019-2020 state of division plan. **Bold reflects goals achieved.**

- Piloted 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 **Implemented and tested on multiple food service bids. Further review needed.**
- Worked with IT and C&I to reign in software purchases beginning with educational software and to protect student data. Goals F.1 and E.2 **Increased security and efficiency (network student information).**
- Maintained, without interruption, operations during the pandemic. Goals F.1 and E.2 **Personnel worked from home and on-site with regular meetings/communication via the internet.**
- Developed, and tested in Food Services, a vendor performance evaluation system to be rolled out to the entire District if viable. Goals F.1 and E.2 **Events this year have slowed adaption of this district-wide.**
- Finalized a custom report to track use of minority vendors as recognized by the State of Florida. Goals F.1 and E.2 **Report requires manual intervention but process is functional.**
- Staff level of expertise continues to improve. Goal P.2 **One employee earned NIGP's Certified Procurement Professional designation. Another employee is working towards their Masters Degree and NIGP certification.**

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

- Implement in conjunction with IT and HR the use of a new finger print processing company. Goal E.3.
- Utilize workflow software to streamline incoming District vendor badge request forms to route to the appropriate personnel for approval. Goals F.1 and E.2
- Research and implement the use of electronic signature software for department. Goal E.2

5. Department Long Range Goals (specify time line)

- Continue to build a consolidated purchasing personnel training manual. By end of 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. Ongoing 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 end of 2021 Goals E.2 and F.2
- Re-write ITB (Invitation to Bid) template. By end of 2021 Goals F.1 and F.2
- Develop a standard FF&E ordering process for new construction projects. By 2022 Goals F.1 and E.2
- Develop a standard for innovation center furniture in conjunction with District Media Services. By 2022 Goals F.1 and E.2
- Create and implement a standard agreement for use with athletic officials. By end of 2021 Goals F.1 and E.2

6. Major Challenges for Department

- End user disregard of policy/procedures/deadlines.
- Low Purchasing Agent salaries (relative to the position's responsibilities) inhibit the

hiring and retention of qualified and experienced personnel.

- Remaining current on new federal and state legislative changes. and their application and effect on us.
- Ensuring end users follow proper purchasing protocols in emergency situations.

State of Division Summary – As of June 30, 2020

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

Staffing (2020-21):

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 (non-personnel) (2020-21):

General Revenue Budget:

Regular Operations – Department \$ 8,123.00

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 2020 Payroll Gross Wages \$ 229 million
- Benefits processed \$67 million
- Deductions processed \$63 million
- 7,718 W-2's issued in 2019

2. Recent Efficiency / Cost Reduction Initiatives (2019-20)

- We continue to maintain 100% direct deposit participation
- We continue to offer electronic form W-2 to all employees
- We utilize electronic pay stubs

3. Successes (2019-20)

- Implemented new salary schedules
- Acquired Time and Attendance Software - Kronos

4. Department Short Term Goals (to be accomplished by the end of 2020–21)

- Implement the Kronos Time and Attendance system for the Vernon McDaniel Building and the JE Hall Center building

5. Department Long Range Goals

- Complete implementation of Kronos Time and Attendance system in 24 months

6. Major Challenges for Department

- COVID 19 impact on implementing time and attendance system