



# CLAYTON COUNTY PUBLIC SCHOOLS

*“Committed to High Performance”*

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Superintendent/CEO of Schools*

# Finance Critical Conversation Meeting

Tuesday, January 12, 2021

**Emma Benton, CPA, MBA**  
**Chief Financial Officer**  
**Division of Business Services**



# CLAYTON COUNTY PUBLIC SCHOOLS

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## **Mission Statement**

The mission of Clayton County Public Schools is to empower students to achieve academic and personal goals.

## **Vision Statement**

The vision of Clayton County Public Schools is to be a district of high performance preparing ALL students to live and compete successfully in a global society.

## **Strategic Goal #4**

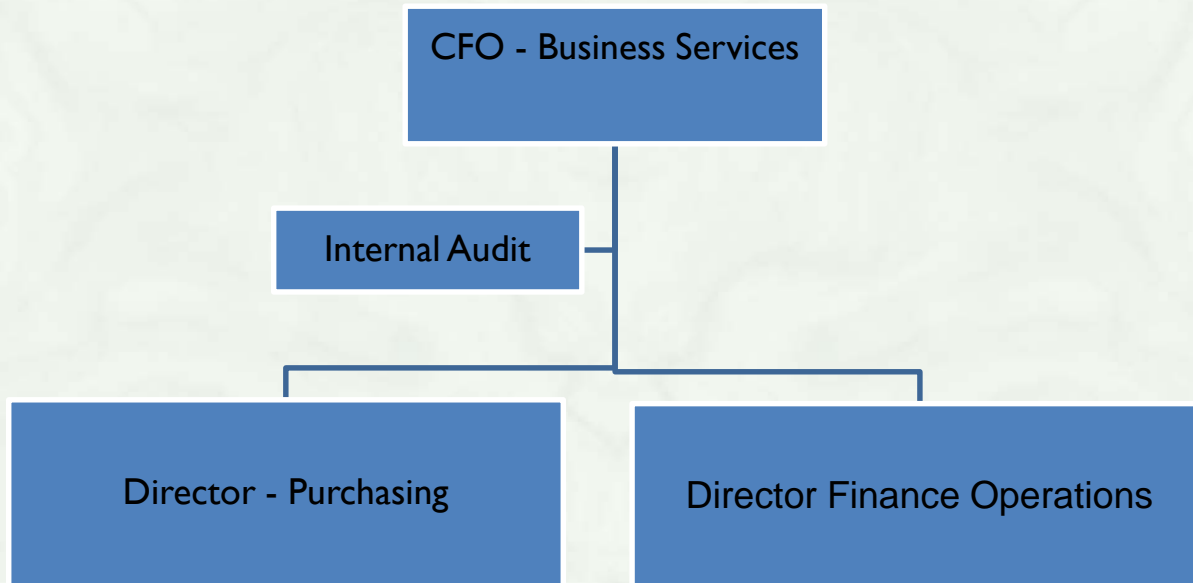
To provide high quality support services delivered on time and within budget to promote high performance in the Clayton County Public Schools.



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## Business Services Areas of Responsibility





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## Business Services Areas of Responsibility

<b>Finance Operations</b>	Compensation
Treasury Management	Payroll
School Finance	Accounts Payable (Vendor Payments)
Grant Accounting/Financial Reporting/Budget	<b>Purchasing</b>
Position Control	<b>Internal Audit</b>



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## **Finance Operations**



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## Business Services FACTS

### Payroll FY 20

- ✓ 8,000 checks
- ✓ 169,080 direct deposits
- ✓ \$329 million in salaries

### Compensation

- ✓ 7,000 employees

### School Finance

- ✓ Finance Support to all schools

### Accounts Payable FY 20

- ✓ 9,200 checks
- ✓ \$93 million

### Grant Accounting

- ✓ \$ 70 million in accounting





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## Fiscal Health

The state and stability of an entity's finances and **fiscal** affairs are called their **fiscal health**. Typical signs of strong **fiscal health** include a steady flow of income, rare changes in expenses, strong returns on investments, and a healthy cash balance.



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## Revenues and Expenses

### Revenues (Income)

State Funds (Georgia Department of Education)

Local Funds

- Property Taxes
- Motor Vehicle Tax
- Utilities/Heavy Equipment
- Deed Transfers
- Intangible Tax
- Mobile Home

### Expenses

Salaries

Benefits

Operational

- Services
- Utilities
- Supplies
- Equipment
- Dues Fees
- Miscellaneous





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## CCPS Revenues Compared To Metro Area School Districts - FY20

SCHOOL DISTRICT	FTE	REVENUE/FTE	LOCAL	STATE	FEDERAL
ATLANTA	51,620	\$ 18,056	\$ 671,502,700	\$ 211,141,321	\$ 49,390,761
CLAYTON	54,720	10,124	165,981,609	348,725,705	39,263,801
COBB	114,185	10,974	600,595,760	595,816,283	56,698,720
DEKALB	100,017	12,710	620,659,139	574,499,386	76,038,753
FULTON	93,567	12,474	679,221,312	437,500,666	50,407,136
GWINNETT	187,095	10,457	760,567,056	1,111,369,058	84,444,330

Source: Georgia Department of Education (Revenues include federal funding)



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## CCPS Revenues Compared To Metro Area School Districts – FY19

SCHOOL DISTRICT	FTE	REVENUE/FTE	LOCAL	STATE	FEDERAL
ATLANTA	51,620	\$ 16743	\$ 618,928,045	\$ 191,200,816	\$ 50,535,941
CLAYTON	54,720	9,217	146,457,758	328,960,160	33,010,599
COBB	114,185	10,247	569,949,541	539,454,792	53,897,277
DEKALB	100,017	11,819	585,315,555	521,458,592	73,240,362
FULTON	93,567	11,841	682,731,109	376,105,127	54,755,585
GWINNETT	187,095	9,742	706,184,210	1,017,396,799	82,666,550

Source: Georgia Department of Education (Revenues include federal funding)



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## CCPS Revenues Compared To Metro Area School Districts – FY18

SCHOOL DISTRICT	FTE	REVENUE/FTE	LOCAL	STATE	FEDERAL
ATLANTA	51,620	\$ 15634	\$ 550,837,764	\$ 205,481,751	\$ 47,864,792
CLAYTON	54,720	8,819	135,029,951	312,615,260	36,038,983
COBB	114,185	9,793	522,561,220	537,049,350	53,581,122
DEKALB	100,017	11,153	553,765,988	503,938,474	66,069,664
FULTON	93,567	10,924	609,537,360	377,618,624	52,648,590
GWINNETT	187,095	9,363	663,043,626	986,797,156	76,210,688

Source: Georgia Department of Education (Revenues include federal funding)



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## CCPS Expenses Compared To Metro Area School Districts - FY20

SCHOOL DISTRICT	FTE	COST PER FTE	INSTRUCTIONAL	GENERAL ADMINISTRATION	OPERATIONAL
ATLANTA	51,620	\$ 16,829	\$ 684,663,162	\$ 48,878,376	\$ 135,161,344
CLAYTON	54,720	9,373	410,610,220	33,059,851	69,218,407
COBB	114,185	10,570	1,023,492,692	43,066,854	140,328,233
DEKALB	100,017	12,190	986,399,557	54,909,840	177,881,947
FULTON	93,567	11,827	889,593,065	66,005,708	151,020,634
GWINNETT	187,095	9,860	1,498,261,365	101,596,913	244,923,805



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## CCPS Expenses Compared To Metro Area School Districts – FY19

SCHOOL DISTRICT	FTE	COST PER FTE	INSTRUCTIONAL	GENERAL ADMINISTRATION	OPERATIONAL
ATLANTA	51,404	\$ 16,545	\$ 669,462,880	\$ 55,805,435	\$ 125,225,462
CLAYTON	55,163	8,326	371,014,814	27,030,406	61,215,365
COBB	113,523	9,882	948,472,761	43,909,627	129,395,925
DEKALB	99,837	11,327	901,781,398	50,900,695	178,125,696
FULTON	94,046	11,536	868,541,808	65,793,075	150,591,315
GWINNETT	185,414	9,564	1,436,609,301	99,857,554	236,753,122



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## CCPS Expenses Compared To Metro Area School Districts – FY18

SCHOOL DISTRICT	FTE	COST PER FTE	INSTRUCTIONAL	GENERAL ADMINISTRATION	OPERATIONAL
ATLANTA	51,437	\$ 15,839	\$ 641,708,418	\$ 51,977,174	\$ 121,048,465
CLAYTON	54,843	9,090	413,433,537	23,761,612	61,320,672
COBB	113,673	9,447	909,292,596	40,140,442	124,383,677
DEKALB	100,764	10,550	853,112,325	43,476,812	166,433,457
FULTON	95,186	11,201	863,087,592	61,753,149	141,355,308
GWINNETT	184,343	8,995	1,327,939,238	101,885,551	228,255,896





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## Fund Balance

### **What is a Fund Balance?**

The fund balance in any given fund is essentially what is left over after the fund revenues have been used to meet its expenditures.

### **Why is the Fund Balance important to maintain and monitor?**

Fund balance should be maintained to accommodate unforeseen expenses. Examples of unforeseen expenses are:

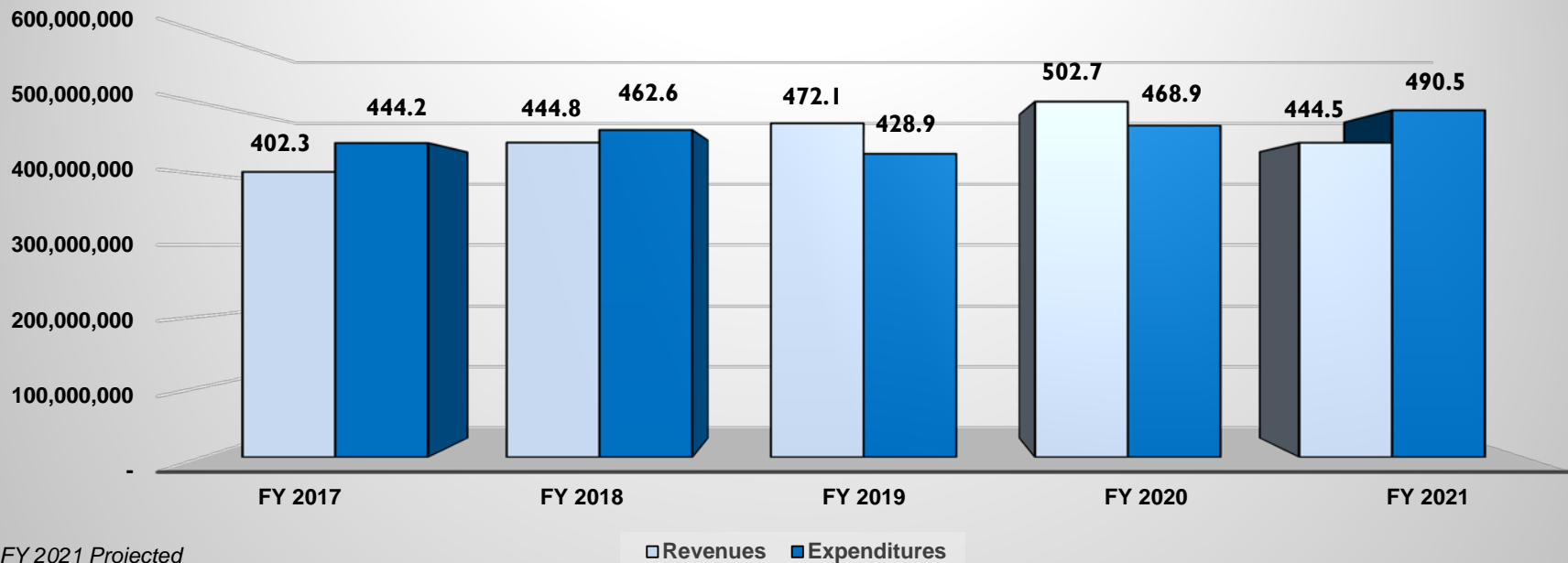
- ✓ Uncertainty in state funding
- ✓ Lack of state funding
- ✓ Contingencies
- ✓ Periodic large expenditures



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## REVENUES AND EXPENDITURES





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## Revenues and Expenditures (5 years)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
LOCAL	\$118,318,864	\$132,810,264	\$144,748,734	\$157,399,514	\$133,057,336
STATE	284,056,337	311,283,092	326,737,159	344,627,207	310,776,523
OTHER	903,955	669,212	607,084	632,282	690,000
<b>TOTAL REVENUE</b>	<b>\$403,279,156</b>	<b>\$444,762,568</b>	<b>\$472,092,977</b>	<b>\$502,659,003</b>	<b>\$444,523,859</b>
<b>EXPENDITURES</b>	<b>\$444,161,575</b>	<b>\$462,572,676</b>	<b>\$428,871,987</b>	<b>\$468,867,414</b>	<b>\$490,487,181</b>

FY 2021 PROJECTED

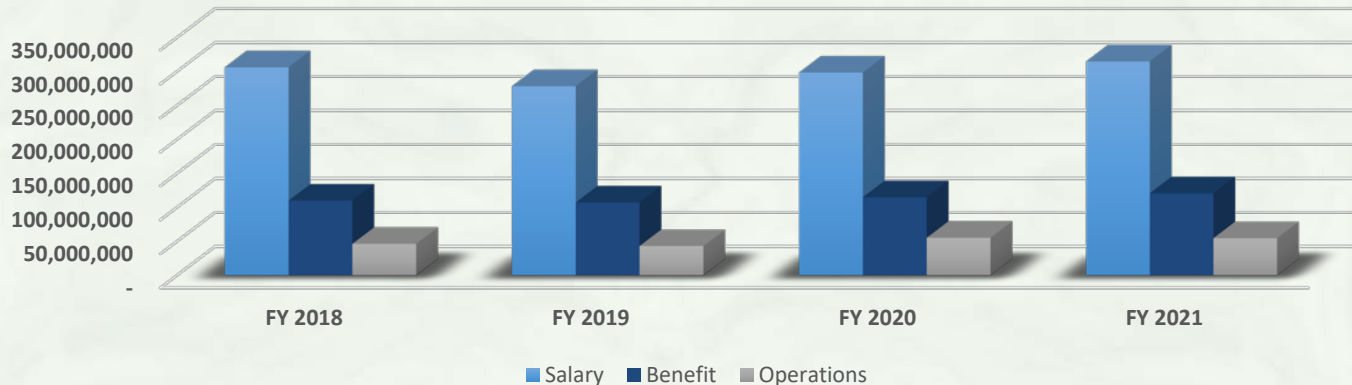


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### Expenditures

	FY 2018			FY 2019			FY 2020			FY21		
Salary	\$	306,147,116	66%	\$	278,353,040	65%	\$	298,484,206	64%	\$	314,938,930	64%
Benefit		110,035,614	24%		107,330,829	25%		115,063,727	25%		120,867,852	25%
Operations		46,389,945	10%		43,188,117	10%		55,319,482	12%		54,680,399	11%
		<u>462,572,676</u>			<u>428,871,987</u>			<u>468,867,415</u>			<u>490,487,181</u>	



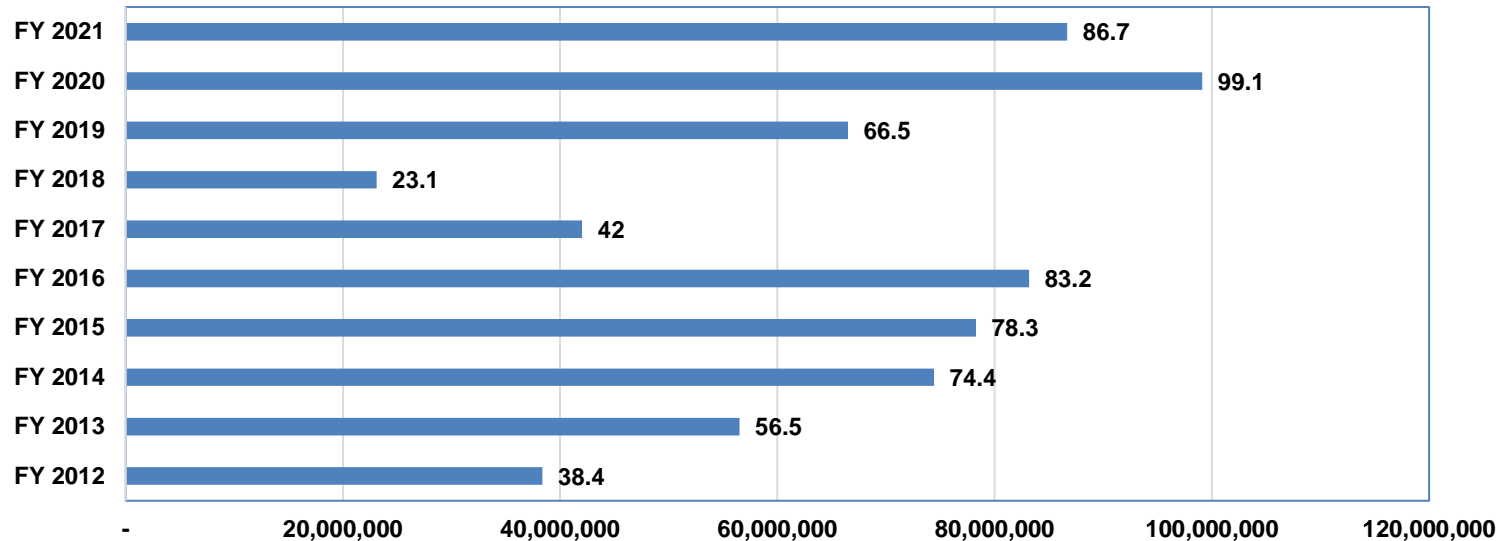
FY 2021 PROJECTED



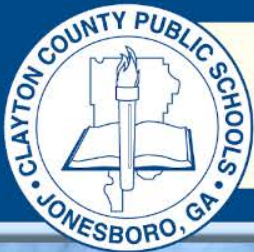
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## Fund Balance (10 years)



FY 2021 PROJECTED



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## Austerity Reductions / Economic Recovery

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
STATE AUSTERITY REDUCTIONS	\$5,053,379	\$5,144,809	\$0	\$4,403,049	\$28,868,228

- FY 2020 school district received a reduction in state funding in June of 4.4 million
- School district reduction of 28.9 million in state revenue FY 2021
- Budgeted a reduction for FY 2021 in tax collections by 10 million
- CARES ACT
- Revenues Expected to remain flat for Fiscal Year 2022
- Anticipation of Governor Kemp's Budget for FY 2022





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## **Purchasing**



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## Registering As A Vendor With CCPS

- **Online Tyler MUNIS Financial System**

- Automated Vendor Self Registration
- 24 hour access to payments and history, purchase orders and invoices, check issuance, contracts, and other vital information
- Ability to update your profile at your convenience

- **The Importance of Registering**

- Registration allows schools and departments to know of the existence of your business and the types of goods and services you provide
- Schools and departments will be able to contact you directly to obtain quotes
- Remember to list commodity codes for all the goods and services you can provide

**During registration remember to indicate if your business is one of the following:**

DVBE - Disabled Veteran Business Enterprise

LBE - Local Business Enterprise

MBE - Minority Business Enterprise

DBE - Disadvantaged Business Enterprise

LSBE - Local Small Business Enterprise

WBE - Women Business Enterprise



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## **CCPS Vendor Self Service**

### **Vendor Self Service Help Guides**

- NEW Vendor Registration: [New Vendor Registration Help Guide](#)
- Existing Vendors ONLY: [VSS Link to Existing Profile Help Guide](#)
- Password Recovery Guide: [VSS Password Reset Help Guide](#)
- Attaching Documents: [Guide to Attaching Documents to Vendor Account](#)
- Vendor Information and Forms: [click here](#)



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## Locating Bid Opportunities

All of CCPS bids and proposals are advertised on the following:

1. **Clayton County Public Schools (CCPS) website**
  - a. On CCPS website, go to departments, then purchasing, then current bid announcements or use the following link: <http://www.Clayton.K12.Ga.Us/cms/one.Aspx?Portalid=54515&pageid=917838>
2. **Bonfire website**
  - a. To view CCPS procurement opportunities, go to:
  - b. <https://claytonk12ga.bonfirehub.com/portal/?tab=openOpportunities>
3. **Georgia Department of Administrative Services (DOAS) website**
  - a. Go to Georgia Procurement Registry website or use the following link: <https://ssl.Doas.State.Ga.Us/prsapp/>
  - b. Go to government type dropdown and select K12 public school districts, then select government entity dropdown and select Clayton County Board of Education, then search
  - c. Registration is required to receive notification from DOAS at <http://doas.ga.gov/state-purchasing/supplier-services/getting-started-as-a-supplier>



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### **Bonfire**

1. Proponents must register in Bonfire as a vendor at: <https://claytonk12ga.bonfirehub.com/portal/?tab=login> in order to submit bids or proposals prior to the submission deadline.
2. For any technical questions or difficulties, contact Bonfire Support at <https://support.gobonfire.com/hc/en-us>
3. CCPS desires for all vendors have an equal opportunity to provide products or services. Vendors are strongly encouraged to indicate whether they meet the following Business Enterprise Classifications during registration:
  - DVBE - Disabled Veteran Business Enterprise
  - DBE - Disadvantaged Business Enterprise
  - LBE - Local Business Enterprise
  - LSBE - Local Small Business Enterprise
  - MBE - Minority Business Enterprise
  - WBE - Women Business Enterprise

CCPS does not provide a contracting preference and it is not the intent of CCPS to violate any local, state, or federal laws.





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## Methods Of Solicitation

Quotations

Invitation for Bids  
(IFB)

Requests for  
Proposals  
(RFP)

Emergency  
Contracts

Sole Source  
Contracts

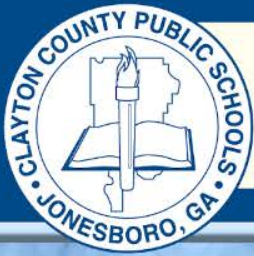
Statewide  
Contracts

Cooperative  
Contracts

Request For  
Qualifications  
(RFQ)

Request for  
Information  
(RFI)





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## **Requests For Proposals (RFP)**

1. Offeror provides a solution the need identified.
2. Pre-proposal conferences help clarify requirements.
3. Structured review and selection process by an evaluation committee.
4. Proposals evaluated on organizational qualifications, experience, personnel, methodology and total solution proposed, etc.
5. Cost is not the overriding factor.
6. Negotiation is allowed.
7. Award is made based on best value.



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## **Invitation For Bids (IFB)**

1. Clear, concise, and detailed specifications
2. Each vendor is bidding on the same commodity or service (apples to apples)
3. Sealed Bids. Negotiation not allowed
4. Award is to the lowest, responsive, and responsible bidder meeting specifications
  - a. Responsive: submitted bid that confirms to requirements of the IFB (completed, signed and returned all documents, complied with specifications, etc.)
  - b. Responsible: capacity and ability to successfully provide goods/services (financial stability, experience, references)



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## Exceptions To Competitive Requirements

### 1. **Emergency Purchases:**

Used when goods or services needed due to an unexpected and urgent request where health, safety or the conservation of public resources is at risk.

### 2. **Sole Source Purchases:**

Goods or services acquired from the only qualified vendor or supplier that possesses the unique ability or available capacity to provide them.

### 3. **Government/Cooperative Contract Purchases:**

Includes purchases from GA Statewide contracts, General Services Administration (GSA) Schedule, other governmental agency contracts, and 3rd Party Cooperative Contracts.

### 4. **Instructional Materials:**

Supplemental instructional programs and testing materials



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## Purchasing Thresholds

**\$4,999.99 OR LESS**

- **One Quote**

- Discretion must be used in best interest of District

**\$5,000-\$9,999.99**

- **Two Quotes**

- Written Preferred, Oral Accepted

**\$10,000-\$49,999.99**

- **Two Written Quotes**

- Must be on Vendor Letterhead

**Purchases over \$50,000 require a formal solicitation and Board approval.**



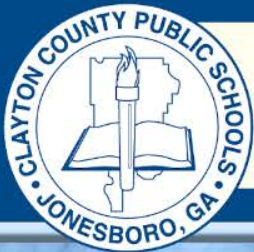
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## **Procurement Card Purchases (P-CARD)**

- Works like Credit Card
- Ability for immediate purchases
- Used to make low dollar value purchases
- Authorized for use by the named cardholder only
- Monthly and single transaction Limits imposed
- Certain categories of purchases are restricted
- Less administrative cost – no invoicing and waiting for payment
- Service charge and Convenience fee restrictions
- No sales tax







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## How To Do Business Seminars



**CLAYTON COUNTY  
PUBLIC SCHOOLS**



**HOW TO DO  
BUSINESS SEMINAR**

**VIA ZOOM**

**WHO SHOULD ATTEND?**  
VENDORS,  
SUPPLIERS, FIRMS &  
INDIVIDUALS  
INTERESTED IN  
DOING BUSINESS  
WITH CCPS

**LEARN ABOUT?**  
UPCOMING BID  
OPPORTUNITIES  
HOW TO CONTRACT  
WITH CCPS

**MEET WITH?**  
PURCHASING STAFF,  
DEPARTMENT &  
SCHOOL  
REPRESENTATIVES

**FREE REGISTRATION!**

- **CCPS** conducts regular **How To Do Business Seminars**
- **Register as a Vendor in MUNIS** to be notified of upcoming events





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## **Frequently Asked Questions**

For your convenience, this presentation along with documents used during today's Critical Conversation- Finance meeting can be found on the following link:

[https://www.clayton.k12.ga.us/administration/superintendent/critical\\_conversations\\_and\\_advisory\\_meetings](https://www.clayton.k12.ga.us/administration/superintendent/critical_conversations_and_advisory_meetings)