



Institutional Support Comprehensive Program Review 2010 – 2016

Administrative & Fiscal Services

Citrus College Mission Statement

Citrus College provides innovative educational opportunities and student support services that lead to the successful completion of degrees, transfer, career/technical education and basic skills proficiency. The college fosters personal and professional success through the development of critical thinking, effective communication, creativity, and cultural awareness in a safe, accessible and affordable learning community. In meeting the needs of our demographically diverse student population, we embrace equity and accountability through measurable learning outcomes, ethical data-driven decisions and student achievement.

Administrative & Fiscal Services connection to the Citrus College Mission Statement

The Finance and Administrative Services division is composed of Administrative and Fiscal Services, Purchasing, Warehouse & Transportation, Facilities & Construction, Reprographics & Mailroom, Risk Management, Bookstore, Cafeteria, and the Golf Driving Range. This comprehensive program review will not speak to Purchasing, Warehouse & Transportation, Facilities & Construction, the Bookstore or the Cafeteria as there are separate reports for each of these departments. Working together as a team, each of the remaining sectors operates within the department in support of the college's mission to assist students complete their educational goals. Administrative and Fiscal Services ensures the District's financial planning is integrated with and supports all institutional planning. Risk Management attempts to reduce the District's exposure to unforeseen risks and ensures the welfare of the District, its employees, students and visitors. Reprographics provides mass printing for the campus and mail services. The Golf Driving Range supports the kinesiology program, offers employment to students and provides an appealing practice center for the community.

Administrative & Fiscal Services Description:

ADMINISTRATIVE AND FISCAL SERVICES

In support of the college's mission, the Administrative and Fiscal Services departments prepare and provide budget oversight of all District funds, oversee the annual audit report of all District functions and entities, manage all District accounting functions, administer the District payroll, review and approve consultant agreements, memberships and contracts, manage facility rentals, provide accurate fiscal data to cost center managers and produce fiscal reports to external agencies. The Administrative and Fiscal Services departments receive and disburse the funds of the District necessary to provide an innovative educational environment which is fiscally sound. The Administrative and Fiscal Services departments safeguard and manage the District's assets to ensure ongoing, effective operations. Effective internal controls are implemented to ensure that District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial, and educated adjustments. The fiscal activities of the District are conducted in accordance with Generally Accepted Accounting Principles, Standards of the Financial Accounting Standards Board and Governmental Accounting Standards Board, and the California Community College Budget and Accounting Manual.

RISK MANAGEMENT

The Risk Management department's purpose is to reduce the District's exposure to unforeseen losses and ensure the welfare of the District, its employees, students and visitors. This supports the District's teaching and learning environment by proactively dealing with potential obstacles that may impede educational operations. The department is committed to being a resource to the District in a variety of general risk management techniques. Risk Management procures and manages the District's property and casualty insurance program and responds to all notices of claims received by the District in a timely manner. Risk Management also manages the workers' compensation program, industrial leave benefits program and the group fringe benefits program, including compliance with all applicable provisions of the Affordable Care Act.

REPROGRAPHICS & MAILROOM

The mission of the Reprographics & Mailroom department is to provide support services to the campus by way of mass printing and mail delivery for the areas of Academic Affairs, Instructional Support, Institutional Support and Student Services. Establish schedules, delivery and pickup routines, procedures for allocating postage and other costs across departments, knowledge of postage regulations for metered mail, bulk mail, UPS and FedEx. Reprographics, through its direct

relationships with the Xerox Higher Education Council and The Association of College and University Printers, maintains a commitment to the College Mission.

GOLF DRIVING RANGE

In order to meet the District's goal of using innovative strategies to enhance the college and serve the community, the range offers multiple opportunities to learn and improve the game of golf to Citrus College students, local schools and the community. The Range supports the college mission through its direct affiliation with the District's academic and athletic programs. Through the kinesiology department, the Range offers a classroom setting for golf classes, a practice setting for the College's athletic program, and provides private junior and adult lessons as well as group lessons. The Range is affiliated with the Southern California Golf Association which allows individuals to join through the facility. The Range helps the college build relationships by supporting various organizations such as local schools, clubs, and chambers of commerce. The Range also provides job opportunities for Citrus College students, an appealing practice center, and a safe environment for the community to enjoy.



Administrative & Fiscal Services

I. Executive Summary

The goal of the Administrative and Fiscal Services Division is to provide the highest level of customer service while collaboratively supporting the college's mission. The Division operates differently than most others on campus in that the functions provided work indirectly to enrich student learning and outcomes. The Division provides support to all facets of campus operations. This works to enhance overall institutional effectiveness. The Division has a wealth of knowledgeable staff members that continually exhibit professionalism and a can-do attitude which, when combined with effective teamwork and a cooperative effort with fellow colleagues in other divisions, reflects the Division's continued efforts to be stewards for the college and the community at large.

II. Department Functions

A. Department Functions by Section:

Administrative and Fiscal Services: The Administrative and Fiscal Services department is primarily responsible for the budget oversight of all District funds, oversight of the annual audit report of all district functions and entities, managing of all District accounting functions, administering payroll, reviewing and approving consultant agreements, memberships and contracts, managing facility rentals, providing accurate fiscal data to program and division managers, and producing fiscal reports to external agencies. In order to accomplish this support role, the following functions and duties are performed by the Administrative and Fiscal Services department:

- Maintaining the financial records for the Associated Student of Citrus College, Student Club trust funds, Scholarship and Educational funds, and other trust funds of the District.
- Providing leadership and administrative support to the Measure G Citizen's Oversight Committee and ensuring compliance with Measure G and all bond covenants.
- Developing, coordinating, and maintaining the district budget.
- Compiling, coordinating, developing, and approving all District contracts.
- Coordinating all district and external events and or rentals.
- Processing vendor payments and employee reimbursements, preparing quarterly state sales and use tax reports, reconciling IRS 1099 reports, and auditing general ledger reports.
- Receiving, reconciling and depositing all District revenues.
- Coordinating the district's external audit.
- Monitoring budgets, reconciling project expenses, preparing and submitting claims to the California Community College Chancellor's Office for the Capital Outlay Fund.
- Monitoring and reconciling the Revenue Bond Construction Fund with accounts for the \$121,000,000 bond measure passed by the voters in 2004 to implement the college's Facilities Master Plan.
- Supporting the Chancellor's Office as fiscal agent for the Proposition 39 energy initiative. Monitoring and reconciling the Scheduled Maintenance and Special Repairs Program.
- Maintaining accurate financial data and report results to various internal and external entities to ensure fiscal accountability. Ensuring compliance with all local, State and Federal regulations and accounting standards.
- Maintaining cash management and monitoring journal entries and transactions to the District's financial records.
- Maintaining Banner general ledger and reconciling with Los Angeles County Office of Education general ledger.
- Maintaining financial and statistical payroll records and files.

- Controlling the holding, imaging, storing and eventual destruction of financial records.

Risk Management:

- Responsible for continuous identification of potential risks to the District.
- Implement loss-prevention and loss-control measures to minimize risk exposure including health and safety risks to employees, students and visitors.
- Facilitate effective claim management between insurers and claimants.
- Review, draft, revise contract language for risk exposures and insurance requirements.
- Implement emergency preparedness processes and trainings.
- Administer group medical benefit program.
- Ensure compliance with all elements of the Affordable Care Act.

Golf Driving Range:

- Maintain daily receipt ledgers and monitor journal entries from the district's financial records.
- Coordinate sales tax reporting with the district fiscal services department.
- Perform bank reconciliations.
- Approve vendor invoices, submit bills in a timely manner, and make purchases for merchandise and concessions for the pro shop.
- Maintain Health Department standards.
- Monitor sales and activities to determine appropriate staffing, marketing and promotional strategies.
- Maintain accurate financial data and report to the associate director of fiscal services.

Reprographics:

- Deliver quality, cost effective, and efficient printing and mail services.
- Follow environmentally responsible printing and postage practices.
- Strive to meet or exceed the expectations of clients by assessing printing and mailing needs of the District and using current technology to fulfill those needs for faculty, staff and student services.
- Provide a comprehensive range of services to the campus community.

B. Special Accomplishments:

The Administrative and Fiscal Services department moved back into the newly remodeled administration building on June 9, 2014. Fiscal Services implemented Banner Finance on July 1, 2015. Fiscal Services also purchased a suite of Evision products to enhance reporting, billing and check writing capabilities. A new budget model was introduced on July 1, 2016 that includes a Banner-generated position control system. 2015-16 marked the 19th consecutive year of an unmodified opinion for the annual audit report.

III. Service Recipients

A. Summary/Overview

In support of the college’s educational mission, Administrative and Fiscal Services functions to serve the entire college. Consequently, service recipients comprise the entire student, staff, and faculty population, visitors, as well as external federal, state, and local agencies.

B. Students

The size and make-up of the student population at Citrus College is described in tables 1 through 3 below:

Table 1 Enrolled Students by Gender

		Annual 2013-2014		Annual 2014-2015		Annual 2015-2016	
		Student Count	Student Count (%)	Student Count	Student Count (%)	Student Count	Student Count (%)
Citrus Total		18,615	100.00%	19,035	100.00%	20,002	100.00%
	Female	9,723	52.23%	9,691	50.91%	10,239	51.19%
	Male	8,491	45.61%	8,784	46.15%	9,189	45.94%
	Unknown	401	2.15%	560	2.94%	574	2.87%

Source: Chancellor’s Office Data Mart

Table 2 Enrolled Students by Age

		Annual 2013-2014		Annual 2014-2015		Annual 2015-2016	
		Student Count	Student Count (%)	Student Count	Student Count (%)	Student Count	Student Count (%)
Citrus Total		18,615	100.00%	19,035	100.00%	20,002	100.00%
	19 or Less	6,098	32.76%	6,752	35.47%	6,949	34.74%
	20 to 24	7,482	40.19%	7,507	39.44%	7,798	38.99%
	25 to 29	2,283	12.26%	2,280	11.98%	2,538	12.69%
	30 to 34	986	5.30%	951	5.00%	994	4.97%
	35 to 39	519	2.79%	476	2.50%	594	2.97%
	40 to 49	744	4.00%	636	3.34%	685	3.42%
	50 +	497	2.67%	425	2.23%	444	2.22%
	Unknown	6	0.03%	8	0.04%		0.00%

Source: Chancellor’s Office Data Mart

Table 3 Enrolled Students by Ethnicity

		Annual 2013-2014		Annual 2014-2015		Annual 2015-2016	
		Student Count	Student Count (%)	Student Count	Student Count (%)	Student Count	Student Count (%)
Citrus Total		18,615	100.00%	19,035	100.00%	20,002	100.00%
	African-American	879	4.72%	796	4.18%	847	4.23%
	American Indian/Alaskan Native	34	0.18%	32	0.17%	37	0.18%
	Asian	1,745	9.37%	1,732	9.10%	1,860	9.30%
	Filipino	470	2.52%	495	2.60%	559	2.79%
	Hispanic	10,908	58.60%	11,489	60.36%	12,248	61.23%
	Multi-Ethnicity	506	2.72%	535	2.81%	552	2.76%
	Pacific Islander	35	0.19%	32	0.17%	35	0.17%
	Unknown	260	1.40%	332	1.74%	358	1.79%
	White Non-Hispanic	3,778	20.30%	3,592	18.87%	3,506	17.53%

Source: Chancellor’s Office Data Mart

C. District Employees

Citrus College possesses a talented and diverse faculty/staff population. As of 2015, Citrus College had more than 800 employees, including full-time faculty (22%), adjunct faculty (43%), managers (3%), supervisor/confidential (4%), and classified (28%).

Table 4 Citrus College Employees, 2014 to 2016

		W-2's Issued in 2014		W-2's Issued in 2015		W-2's Issued in 2016	
		Employee Count	Employee Count (%)	Employee Count	Employee Count (%)	Employee Count	Employee Count (%)
Citrus Total		1,818	100.00%	1,905	100.00%	1,970	100.00%
	Full Time Faculty	163	8.97%	170	8.92%	182	9.24%
	Regular Classified	276	15.18%	269	14.12%	300	15.23%
	Managers & Supervisors	64	3.52%	65	3.41%	68	3.45%
	Adjunct Faculty	422	23.21%	491	25.78%	586	29.75%
	Short Term Classified	249	13.70%	255	13.39%	257	13.04%
	Student Workers	644	35.42%	655	34.38%	577	29.29%

Source: Annual W-2 Information

D. External Agencies

Currently, fiscal data is provided to nine federal agencies, six state agencies and various local agencies.

Federal:

- Bureau of Labor Statistics
- Integrated Postsecondary Education Data System
- Internal Revenue Service
- National Science Foundation
- Social Security Administration
- United States Census Bureau
- United States Department of Education
- United States Department of Health and Human Services
- Veteran Affairs Office

State:

- California State Board of Equalization
- California Community Colleges System Office
- California Department of Education
- California State Controller's Office
- California Franchise Tax Board
- California Employment Development Department

Local:

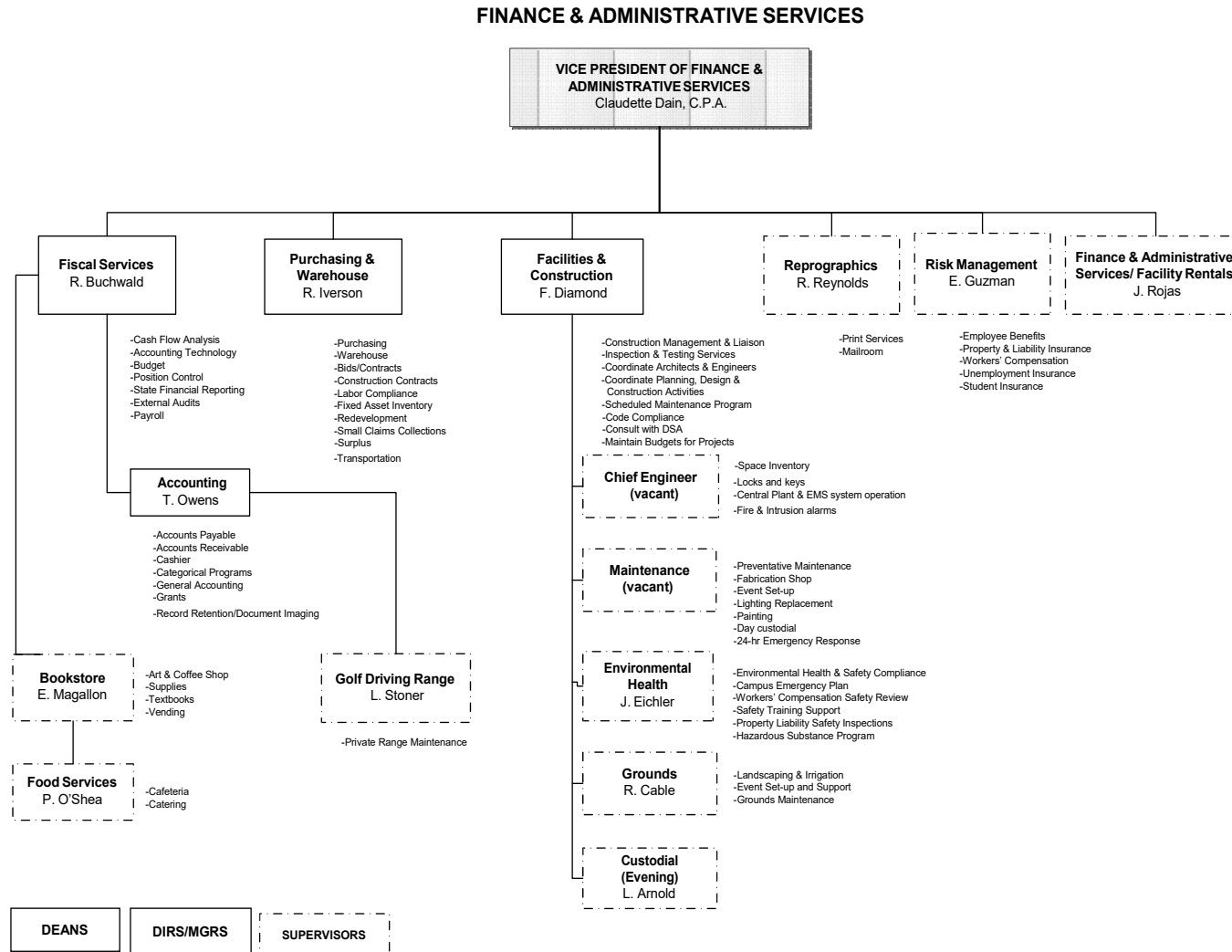
- Los Angeles County Department of Public and Social Services
- Los Angeles County Department of Rehabilitation
- Foundation for California Community Colleges
- The Community Colleges Foundation
- Vicenti, Lloyd & Stutzman
- Keenan and Associates
- Los Angeles County Office of Education
- Sixten and Associates
- South Bay Workforce Investment Board
- Various local renters

IV. Staff Resources

A. Summary/Overview

The Administrative and Fiscal Services Department employs 28 individuals plus 3 seasonal staff to perform its vital functions in support of the college's mission. These employees include account clerks, cashiers, accounting technicians, payroll technicians, a bursar, a payroll coordinator, supervisors and managers. The following organization chart depicts the operational organization of the department and shows how our staff resources are allocated.

B. Organizational Chart



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C. Assignments and Specialties

The Administrative and Fiscal Services Department comprises an effective and diverse team of accounting professionals, the composition of which is driven by the needs of the college and the necessity to deliver services in an efficient and cost-effective manner.

QTY	POSITION	ASSIGNMENT OR SPECIALTY
1	Vice President, Finance and Administrative Services	Division Chief Administrator
1	Director of Fiscal Services	Department Manager
1	Associate Director of Fiscal Services	Manager of the Accounting Section and the Golf Driving Range
1	Reprographics Supervisor	Supervisor of reprographics. Coordinates various printing projects from exams for instructors to high quality event planners for the Haugh Performing Arts. Working with vendors when necessary to ensure the most cost effective method of reproduction. Oversees & Coordinates with Mail Services the timely delivery of printed and District metered, bulk mail, FedEx and UPS.
1	Risk Management Supervisor	Supervisor of risk management. Acts as the Liaison between the district and various insurance providers. Coordinates campus training for employees to promote safe work habits. Facilitates benefit claim management between insurers and claimants.
1	Golf Driving Range Supervisor	Supervisor of the Golf Driving Range. Coordinates usage of facility with kinesiology instructors, coaches, off-campus users and teams within the District.

1	Finance and Administrative Services/Facilities Rental Supervisor	Supervisor of Facilities Rental, and administrative assistant to the Vice President
1	Payroll Coordinator	Coordinates the payroll functions with the offices of Human Resources and Risk Management. Maintains the Payroll webpage; and assists the Director of Fiscal Services in overseeing the District's payroll functions.
1	Bursar Banner Student Finance Coordinator	Coordinates the cashier functions with the offices of Admissions & Records and Student Financial Aid; coordinates all fiscal resources delivered throughout the District and; assists the Associate Director of Fiscal Services.
5	Accounting Technicians	Provide technical GL accounting services. Maintain financial records for categorical and special funds.
2	Payroll Technicians	Prepare, process, and maintain payroll for academic, classified, hourly, and special payrolls.
1	Account Clerk III	Processes and completes accounting transactions, posting, assembling, tabulating, and preparing data for financial statements.
1	Mailroom/Reprographic Technician	Organizes, oversees, and participates in the mailroom and reprographic operations of the District. Establishes schedules, delivery and pickup routines, and procedures for allocating postage and other costs across departments.
2	Reprographic Technicians II	Oversee, assign and participate in the work team responsible for producing high volume reproduction and duplication services. Operate, maintain, and repair a variety of offset press and computer-aided equipment used for printing and copying.

1	Account Clerk II	Responsible for one or more elements within a complete accounting system such as accounts receivable, accounts payable and fund accounts.
3	Account Clerk/Cashiers	Perform financial record keeping duties with cash control, accounts receivable, accounts payable and fund accounts.
1	Account Clerk I	Performs regularly recurring and standardized duties associated with verifying, reviewing, and entering data to computer-aided financial accounting systems.
3	Administrative Clerks I	Perform seasonal duties associated with collection of in-person registration payments from students during peak periods.

As a result of new regulations affecting the payroll department there is a need for an additional payroll technician to maintain new regulatory processes. The District is considering migrating to fiscal independence from Los Angeles County Office of Education. If decided, in order to facilitate the conversion, the District will need to hire an internal auditor and an account clerk III to take on the duties currently supported by LACOE's audit and accounts payable department. For payroll production, there will be a need for a CalSTRS/CalPERS specialist and another payroll technician to handle garnishments, legal claims, federal & state tax filings, and payroll ACH relations.

Staff Preparation and Training

Members of the Administrative and Fiscal Services Department have undergone a variety of specialized trainings to maintain the fiscal integrity of the data and increase their knowledge, expertise and proficiency in their specialized areas. Some of these trainings have included:

- 1099 Reporting Concepts
- 403(b) Regulations
- Accounting Concepts
- Accounts Payable
- ASB Accounting
- Association of Chief Business Officials Institute
- Banner Training
- Communication Skills for Conflict Management
- Emergency Preparedness Training
- Employee and Independent Contractor Tax Training
- Flex Day
- Human Resource System Migration
- Human Resource System Table Maintenance
- Job Alike Workshop
- Leadership Development Program for Higher Education
- Leaves of Absence
- Microsoft Office Training
- Payroll Reporting and Compliance
- PC Products
- PeopleSoft
- Public Employees Retirement System
- Quality Customer Service
- Retirement Reporting
- Sales & Use Tax
- School Business Finance
- Small Business Workshop
- State Basic Payroll Tax Seminar
- State Mandated Cost Workshop
- STRS/PERS Audit Workshop
- W-2 HRS Users Meeting
- Webpage Development
- XTender Document Imaging Training
- Year-End Closing

D. Professional Activities and Committee Participation

The individuals of the Administrative and Fiscal Services Department are active in a variety of professional organizations and participate in numerous committees both inside and outside the college community. Considering the wide range of issues faced by the department — technical, legal, political, economic and logistical — networking and dialoging with our peers and colleagues is absolutely essential. The following lists some of the professional organizations and committees with which our staff is affiliated:

- Association of School Business Officials (ACBO)
- Association of California Community College Administrators
- Business Enhancement System Transformation-Community College Advisory Team
- Business Officials of Southern California Community Colleges Committee
- California Association of School Business Officials
- Citrus College Accreditation Committee
- Citrus College Campus wide Information Technology Committee
- Citrus College Financial Resources Committee
- Citrus College Foundation Board Member
- Citrus College Institutional Research & Planning Committee
- Citrus College Management Team
- Citrus College Physical Resources Committee
- Citrus College Steering Committee
- Community College Internal Auditors
- Community College Payroll Network Meetings
- Institutional Effectiveness Partnership Initiative Advisory Committee
- Los Angeles County Office of Education-Joint Educational Transit Executive Committee
- Oversight Board of the Successor Agency to the former Glendora Redevelopment Agency
- Southern California Chief Business Officials Group
- Statewide Association of Community Colleges (SWACC) Executive Board of Directors

V. Physical Resources

A. Building and Facilities

Administrative and Fiscal Services Offices

The Administrative and Fiscal Services offices are located on the second floor of the administration building. They comprise 3,156 sq. ft. and contain the following: vault, five

office suites, 15 work stations, a file room and 2 copy/supply centers. Archived files are stored in 277 sq. ft. of the basement.

Cashier Station

The cashier station is located on the first floor of the student services building in rooms 123 & 124 for a total of 254 sq. ft. The station contains three walk up windows to process walk-in registration payments. This is also where deposits and change are made for the bookstore, cafeteria, and Haugh Performing Arts Center.

Reprographics

The primary reprographics office is located on the east side of campus between the Center for Innovation and the Math/Science Building. The reprographics building is 2,715 sq. ft. The reprographics supervisor office, Room 109 in the Center for Innovation, is 279 sq. ft.

Golf Range

The Golf Driving Range has a portable building for its pro shop of 720 square feet. The outside area of the range totals 21,300 square feet.

B. Equipment and Materials

Tools and Equipment

The Administrative and Fiscal Services Department possesses a full complement of office technology. There are computers, credit card scanners, pin pads, labelers, calculators, copiers, fax machines, typewriters, printers, and shredders. The image/scanning station needs to be upgraded so that imaging can continue in the payroll department. The conversion to Intelli-Check will require the purchase of a new check stuffing machine.

The reprographics office contains the following: 4 - Apple computers, 1 - Dell laptop & 1 - Dell desktop computer, 1 - Xerox ColorQube 9302 Color Multifunction Printer, 2 - Xerox D136 production printers with Advanced Finisher with C/Z Folding, GBC Advanced Punch, 2 Tray High Capacity Feeder, 2 - Xerox FreeFlow Print Servers, 1 - Xerox Color 1000i Press with Oversized High capacity Feeder, GBC Advanced Punch, Folder C-fold, Z-fold, Booklet maker Finisher and SquareFold Trimmer. Gold and Clear Dry Ink printing, 1 - Xerox Freeflow Print Server with confident Color Technology, 1 - Duplo Perfect Binder, 1 - Baum 714 Folder, 1 - Baum 10, station Collator, 1 - Challenger 3 hole drill, 1 - Challenger

digital cutter, 1 – Spool Stapler, 1 – Fastback binding machine, 1 – Rhino punch machine, 1 – Tri-Creaser scorer, 2 – Pocket Laminators, 1 – ColorJet inkjet printer with convey belt and print server, 1 – Roland VSI 540 Wide Format printer, 2 – Wide Format Cutters (1) vertical and (1) horizontal, 1 – Seal 38” cold or hot laminator, 6 – Workstations, 2 - 4’x6’ mobile tables for cutting wide format and collating station, 2 – Mobile paper carts, 8 – Steel cabinets, Numerous wall cabinets, Along with paper, wide format, printing supplies storage and lobby for job pick up. The supervisor office contains 1 - built in wrap around desk with cabinets, drawers and a chair, 1 – metal cabinet, 1 – conference table with 4 chairs, 1 – back up aqueous HP 6100Z wide format printer, 2 – storage shelving.

C. Applications and Software

The Administrative and Fiscal Services departments utilize the intranet to communicate with faculty and staff regarding monthly financial updates, payroll information, consultant agreement requests, facility usage requests, expense vouchers, ASO payment requests and account code definitions. The internet is used to communicate with faculty, staff, students and the community regarding audit results, budget information, Bond Oversight information, 1098T information, Bursar forms, refund procedures, fee assessment, citations, payroll information, and revolving cash.

VI. Fiscal Resources

A. Summary/Overview

The Administrative and Fiscal Services areas have six principle sources of fiscal resources to support its operations. Resources are allocated from the general unrestricted fund to support the Vice President, Finance & Administrative Services, reprographics, risk management and fiscal services organizations. Capital outlay funds track and support facility rental revenues and expenditures. The Golf Driving Range has its own fund. The associated students of citrus college support 60% of an Accounting Technician and 62% of an Account Clerk/Cashier. The Bookstore supports 50% of an accounting technician and 25% of an account Clerk/cashier. Finally, the Cafeteria, with financial assistance from the Bookstore, supports 50% of an accounting technician and 12% of an account clerk/cashier.

The following table provides detailed information on the allocation and expenditures of funds from the General Fund for the 2015-2016 fiscal-year. Annual expenditures for prior years may be found in District budgets.

B. Budget and Resources

Vice President, Finance & Administrative Services

		2015 - 2016
	11200-3500-XXXXX-660000	
20000	SALARY CLASSIFIED	\$190,382
30000	EMPLOYEE BENEFITS	92,924
40000	SUPPLIES AND MATERIALS	5,000
50000	OTHER OPERATING EXPENSES	415,000
60000	CAPITAL OUTLAY	20,000
	TOTAL EXPENDITURE	\$723,306

Reprographics

		2015 - 2016
	11200-3504-XXXXX-677000	
20000	SALARY CLASSIFIED	\$245,500
30000	EMPLOYEE BENEFITS	112,904
40000	SUPPLIES AND MATERIALS	75,000
50000	OTHER OPERATING EXPENSES	615,000
60000	CAPITAL OUTLAY	1,000
	TOTAL EXPENDITURE	\$1,049,404

Risk Management

		2015 - 2016
	11200-3505-XXXXX-677000	
20000	SALARY CLASSIFIED	\$170,676
30000	EMPLOYEE BENEFITS	90,253
40000	SUPPLIES AND MATERIALS	30,893
50000	OTHER OPERATING EXPENSES	493,750
60000	CAPITAL OUTLAY	0
	TOTAL EXPENDITURE	\$785,572

Fiscal Services

		2015 - 2016
	11200-3511-XXXXX-672000	
20000	SALARY CLASSIFIED	\$941,565
30000	EMPLOYEE BENEFITS	432,684
40000	SUPPLIES AND MATERIALS	10,000
50000	OTHER OPERATING EXPENSES	365,000
60000	CAPITAL OUTLAY	4,000
	TOTAL EXPENDITURE	\$1,753,249

Facility Rentals Allocation

Revenues from the rental of campus facilities are used to support our campus facilities. In the 2015-16 fiscal year, facility rentals grossed \$778,360. The rental revenues pay for 50% of a Facility Rental Supervisor who coordinates and advertises 16 district venues along with a variety of classrooms and offices throughout campus. These funds pay for salary and benefits totaling \$57,013.

Bookstore Allocation

The Bookstore has a \$4.4 million dollar annual budget. The Bookstore pays for 25% of an Account Clerk/Cashier who counts and deposits the daily receipts for the Bookstore. The Bookstore also pays for 50% of an Accounting Technician who does all the bookkeeping for the account. Examples of duties include paying vendors, billing various agencies for product purchases, reconciling bank statements, reconciling payroll, and providing profit and loss statements to management. These funds pay for salary and benefits totaling \$71,746.

Cafeteria Allocation

The Cafeteria has a \$500,000 annual budget. The Cafeteria pays for 12% of an Account Clerk/Cashier who counts and deposits the daily receipts for the Cafeteria. The Cafeteria also pays for 50% of an Accounting Technician who does all the bookkeeping for the account. Examples of duties include paying vendors, billing for catered events, reconciling bank statements, reconciling payroll, and providing profit and loss statements to management. These funds pay for salary and benefits totaling \$60,236.

Golf Driving Range Allocation

The Golf Driving Range (The Range) has a \$250,000 annual budget. The Range pays for 70% of a Supervisor who coordinates and promotes the range. These funds pay for salary and benefits totaling \$88,910.

Associated Students Allocation

The Cashiers Station has two Account Clerk/Cashiers. One of the clerks counts and deposits the daily receipts for the various Associated Student accounts. The second clerk handles the sale of movie, discount attraction, and special event tickets as well as providing students with parking permits and ASCC stickers. The bookkeeping functions are performed by an Accounting Technician who works in Fiscal Services. These funds pay for salary and benefits totaling \$122,923.



Administrative and Fiscal Services

VII. Program Performance and Outcomes

A. Summary/Overview

The Administrative and Fiscal Services Departments, as described in Section I of this Program Review, perform a wide variety of duties and tasks to support the college's mission. This section of the Program Review endeavors to objectively measure the performance of the department by identifying the quantity of work performed and the quality of the data produced by this work.

B. Performance and Outcomes

Associated Student Business. As described in Section I of this Program Review, the Associated Student Business Section of the Administrative Services Department performs a host of duties and tasks related to the disbursing, posting, processing and oversight of the financial records of the associated students of citrus college and the associated student organization. In 2015 – 2016 the associated student business section performed the following specific duties:

- Issued 1,627 checks totaling \$1.4 million.
- Maintained 275 general ledger accounts.
- Prepared 39 1099's at year end.
- Sold 3,325 event and attraction tickets to students.

Bond Oversight. As described in Section I of this Program Review, the Bond Oversight Section of the Administrative Services Department performs a host of duties and tasks related to the Measure G Citizen's Oversight Committee. In 2015 – 2016 the bond oversight section performed the following specific duties:

- Scheduled and arranged four committee meetings in accordance with the Brown Act.
- Prepared sixteen forms and final documents for the committee.

Budgeting. In performing its function within the Administrative Services Department, the Budgeting Section develops, monitors, and revises the budget. In 2015 – 2016 the budgeting section performed the following specific duties:

- Maintained 4,642 budget account strings for 113 different cost centers.
- Maintained position control of 201 full time faculty, 326 classified employees, 84 managers and supervisors.

- Reconciled budget to actual data monthly.
- Budget checked 4,568 purchase requisitions using the Banner financial system.
- Provided five individual and group budget training sessions.
- Developed budget assumptions for the 2016 – 2017 budget year and sent out preliminary budget figures to all cost center managers in the spring.
- Developed and submitted to the Board of Trustees a 2015-16 adopted budget as well as a 2016–2017 tentative budget for approval.

Contracts. As described in Section I of this Program Review, the Contracts Section of the Administrative Services Department compiles, coordinates, develops and approves all District contracts. In 2015 – 2016 the contracts section performed the following specific duties:

- Reviewed and submitted for Board of Trustee approval 472 consulting agreements and contracts. Once approved, processed contract documents and distributed executed contracts.

Facility Rentals. As described in Section I of this Program Review, the Facility Rentals Section of the Administrative Services Department coordinates events. In 2015 – 2016 the facility rentals section performed the following specific duties:

- Advertised and promoted 16 district venues along with a variety of classrooms and offices throughout campus.
- Conducted 25 tours and showed facilities to interested parties.
- For rentals requiring coordination of various departments, organized and facilitated over 350 event meetings.
- Tracked and billed for district expenses for 215 events.
- Grossed approximately \$778,000 in rental income.

Accounts Payable. As described in Section I of this Program Review, the Accounts Payable Section of the Fiscal Services Department processes vendor payments and prepares all required federal and state reports. They also process travel reimbursements for employees. In 2015 – 2016 the accounts payable section performed the following specific duties:

- Prepared 10,690 pay vouchers from invoices, matching contracts or purchase orders and receiving documents.
- Audited and processed 1,475 travel reimbursements.
- Interfaced 17,661 Financial Aid payments totaling \$19.4 million dollars between Banner and PeopleSoft.
- Processed 5,658 student refunds.
- Processed 650 W-9 and 590 forms.
- Reconciled 182 IRS 1099 reports for all independent contractors, non-corporation vendors and retirees.
- Processed 4,125 auditable vouchers through LACOE.
- Processed 385 lost or stale dated B-warrant requests.

Accounts Receivable. As described in Section I of this Program Review, the Accounts Receivable Section of the Fiscal Services Department receives, reconciles and deposits district revenue, which includes collection of student registration fees, child care fees, parking fines, and library fines. In 2015 – 2016 the accounts receivable section performed the following specific duties:

- Processed 13,103 receipts for revenue received through the cashier window.
- Released 3,500 checks per month on payday.
- Sent 1,718 debt letters to students.
- Processed 220 cosmetology deposits.
- Collected 3,935 parking citation fines.
- Invoiced 29 third party payers of student registration fees.
- Processed 75 stop payment requests, 103 cancelations coupled with 110 reissuances.
- Processed 18,187 student 1098-T's.

Audit. As described in Section I of this Program Review, the Audit Section of the Fiscal Services Department coordinates the external audit activities. A binder is received prior to the firm arriving, requesting all records for review. In 2015 – 2016 the audit section performed the following specific duties:

- Scheduled SAS99 interviews with one board member and five district employees.
- Completed 15 internal control questionnaires.
- Produced 14 audit narratives regarding fiscal procedures.
- Addressed 18 state compliance requirements.
- Addressed 8 federal compliance requirements.
- Prepared the Managements' Discussion and Analysis to be included in the audit report.
- Reviewed all draft audit reports.

Capital Outlay and Revenue Bond Funds Management. As described in Section I of this Program Review, the Capital Outlay and Revenue Bond Funds Management Section of the Fiscal Services Department monitors budgets, reconciles project expenses and prepares claims for state reimbursement. It also monitors and reconciles the Revenue Bond Construction Fund. In 2015 – 2016 the capital outlay and revenue bond funds management section performed the following specific duties:

- Prepared, monitored, reconciled and maintained 32 capital outlay and revenue bond projects.
- Submitted 2 capital outlay claims to the Chancellor's Office totaling \$2.4 million dollars.

Financial Reporting. As described in Section I of this Program Review, the Financial Reporting Section of the Fiscal Services Department maintains accurate financial data and reports the results to various internal and external entities to ensure fiscal accountability. In 2015 – 2016 the financial reporting Section performed the following specific duties:

- Prepared 38 monthly, quarterly, and annual categorical reports for the Chancellor's Office.
- Prepared 5 categorical reports for federal agencies.
- Prepared 3 categorical reports for local agencies.
- Processed time distribution sheets for 25 employees funded by multiple programs.

General Ledger. As described in Section I of this Program Review, the General Ledger Section of the Fiscal Services Department maintains cash management and monitors journal entries to the district financial records. In 2015 – 2016 the general ledger section performed the following specific duties:

- Processed 3,170 journal entries.
- Processed 6 cash loans from the General Unrestricted Fund to four other funds.
- Uploaded five financial reports in 12 monthly periods plus 7 weekly updates through year end closing.

Payroll. As described in Section I of this Program Review, the Payroll Section of the Fiscal Services Department maintains financial and statistical records relating to payroll. In 2015 – 2016 the payroll section performed the following specific duties:

- Produced 18,066 paychecks amounting to \$50,641,980.
- Processed close to 300 payroll deductions per month, both regulatory and voluntary.
- Processed 48 health and welfare payments for employees.
- Maintained sick leave and vacation balances for 1,800 employees, increasing the volume of staff tracked, in this fiscal year, by 600%. The Healthy Workplace Healthy Family Act of 2015 (AB 1522) requires employers to provide one hour of sick leave for every 30 hours worked by hourly classified employees and students.
- The Affordable Care Act of 2010 requires employers to track hours worked by those hired to work less than 50% to determine eligibility of health and welfare benefits. The Internal Revenue Service (IRS) requires all employers to furnish each full-time employee with a 1095 statement in the calendar year following the calendar year to which the information relates. This new requirement became effective for the 2016 calendar year. A final count is unavailable at this time.
- Underwent a routine payroll tax examination by the Internal Revenue Service (IRS).
- Determined that post-retirement cash-in-lieu benefit payments are subject to Federal Insurance Contributions (FICA) taxes and Federal Income Tax (FIT) withholding. Approximately 50 recipients will receive a Form W-2, rather than a Form 1099-MISC.
- Determined that teachers, trainees, and researchers in H-1B status are liable for Social Security and Medicare taxes from the very first day of employment in the United States (regardless of whether they are non-resident or resident aliens, and regardless of whether their wages are exempt from federal income taxes under a tax treaty, unless the provisions of a Totalization Agreement relieve such persons from tax liability).

- Implemented Banner Finance which meant interfacing over 107 payrolls into Banner Finance. Also, processed journals in both Banner Finance and PeopleSoft to keep both systems in balance.
- Maintained and distributed worksheets recording the days and hours worked by 758 short term non-academic employees.
- Maintained and reported CalWorks and Federal Work Study worksheets for 200 student employees.
- The IRS performed a 941 audit of records dating back to 1/1/2013 to present. The audit resulted in a correction to the handling of cash-in lieu of payments for benefits and a correction to the tax treatment of a foreign employee working in the United States.
- Processed 30 replacement checks or stale dated paycheck requests.

Record Retention. As described in Section I of this Program Review, the Record Retention Section of the Fiscal Services Department images permanent and optional records, and maintains disposable records and destruction of records. In 2015 – 2016 the record retention Section imaged and disposed of 15,000 payroll records including payroll registers, timecards, attendance reports, absence reports and employee files.

I. SLOs	II. Means of Assessment and Criteria for Success	III. Summary of Data Collected	IV. Use of Results and Future Plans
Identify the SLOs that have been developed for the program	Identify the means of assessment and criteria for success for each SLO	Summarize the data collected for the SLO	Discuss how assessment has been used to implement change or strengthen what is working well
<p>1. Provide timely and accessible financial information to departments or divisions.</p>	<p>Survey department and/or division managers on functionality of Banner Finance.</p>	<p>Managers expressed a need to be able to lookup detailed payroll information to ensure proper posting to the proper fund and organization. At this time summary information is available in Banner.</p> <p>Managers surveyed stated they need a travel requisition manual with clear guidance on how to provide the necessary detail to successfully send a request through for approval.</p> <p>New regulations require the need to implement new processes. The Healthy Workplace Healthy Family Act of 2015 (AB 1522) requires employers to provide sick leave for hourly classified employees and students; the Affordable Care Act requires employers to track hours worked by those hired to work less than 50% to determine eligibility of health and welfare benefits; the Family and Medical Leave Act requires employers to provide up to 12 workweeks of unpaid leave per year for employees; the California Public Employees' Pension Reform Act changes the way CalPERS and CalSTRS retirement and health benefits</p>	<p>Detailed information is available in PC Products-Labor. This system is only available to fiscal staff. In order to accommodate manager requests we need to develop a Banner interface and we need additional payroll support to reconcile and interface payroll information into Banner. Imaging and scanning the data may be a partial solution.</p> <p>Need to develop a travel manual.</p> <p>These new regulations have put an additional drain on an already burdened department. Adding an additional staff member will lighten the load, increase efficiencies and heighten the overall services provided by the Payroll Department.</p> <p>The volume of data being collected in payroll has increase. The imaging/scanning station is outdated to handle the current and ongoing volume of work that needs to be processed. A new station needs to be procured.</p>

		<p>are applied and places compensation limits on members.</p> <p>After going live with Banner, the department is now responsible for several additional Banner to PeopleSoft reconciliations and new accounts receivable and accounts payable reconciliations that must be completed monthly. Additionally, the volume of warrants processed in accounts payable has increased 67% since 2012-13 (excluding travel and ASCC warrants).</p>	<p>The additional volume of tasks warrants the need to add an additional Account Clerk III to properly distribute the workload to provide timely and efficient information to fund and program managers.</p> <p>The current check stuffer will not keep pace with the implementation of Intellicheck. Need to purchase a new Check Stuffing Machine.</p>
2. Provide friendly and courteous service that is efficient, accurate, and knowledgeable.	Survey customers on satisfaction of service.	<p>Prior to the Banner Finance Go Live date of July 1, 2015, Banner consultants provided just in time training on how to navigate in banner, how to enter requisitions in banner, how banner approvals worked and how to query in Banner. Once the system went live, data was collected from Banner users on additional training needs.</p>	<p>As a result of the data collected the Fiscal Services Department was able to provide numerous customized and one-on-one training sessions for Banner users. Customized ARGOS reports were developed to assist fund and program managers review their fund and program financial positions as well.</p>
3. Provide timely budgetary information to the district community.	Survey the Financial Resources Committee and the general campus community; assess the survey results of the Budget Forum.	New SAO.	New SAO.
4. Ensure an effective resource allocation process that is linked to the district integrated planning model.	Develop a task force comprised of fiscal and academic affairs personnel to develop a budget model which appropriately allocates resources to serve the student population and/or changing program needs/demands.	New SAO.	New SAO.

5. Properly utilize loss prevention and loss control processes to reduce loss exposures.	Utilize data compiled by claim fillings and ensure adequate processes and procedures, and training to reduce loss exposures.	New SAO.	New SAO.

C. Savings or Efficiency Measures

Resources for the College and Greater Community

Administrative and Fiscal Services staff seek to ensure the financial integrity of the institution by providing accurate and comprehensive financial services, while being responsive to the needs of students, faculty, staff and the community. The hiring of qualified and professional staff, maximizing training opportunities, the implementation of effective internal controls, and communicating timely financial information allows the college to make knowledgeable budget decisions. The management of college resources allows for timely receipt of funds and payment of district obligations, thereby maintaining the professional integrity of the college.

Effects on Student Outcomes

The value achieved through professional financial services allows funds to be maximized, providing the instructional resources for students and staff and allows departments to stretch budget dollars to allow for or enhance programs to improve the services and the physical conditions making for an environment more conducive to learning, and includes:

- Managing the campus budget and helping each department manage its financial resources in order to ensure that faculty and staff are able to provide instruction and support services for students.
- Monitoring cash flow and developing alternate cash sources, if and when they become necessary, ensuring the college can meet its financial obligations.
- Signing contracts to ensure that the necessary equipment, supplies and services are available to keep the campus operating.
- Proper handling of financial resources maximizes interest earnings making funds available for future campus needs.
- Proper handling of vendor payment requests eliminates duplicate payments to vendors reducing the need to expend resources to recuperate college funds.
- Timely utility payments ensure a safe and comfortable learning environment.

- Professional financial practices allow vendor relationships to remain intact, ensuring resources are available in the classroom.
- Timely reporting to federal, state and local agencies protects our eligibility for future funding which enhance the programs and services we can provide our students.



Administrative and Fiscal Services

VIII. Action Plan

A. Response to Previous Five Year Recommendations/Goals

Previous Recommendation(s)	Met	Not Met
Go Live with Banner Financial Aid.	Met	
Implement Banner Accounts Receivable full accrual process.	Met	
Assist with Accreditation Standard III: Resources, D. Financial Resources	Met	
Monitor cashflow and initiate processes for temporary cash loans through Los Angeles County Office of Education.	Met	
Monitor cash needs for Fund 42.0 Revenue Bond Construction Fund.	Met	
Attend training and develop Emergency Preparedness processes/binder.	Met	
Complete a Program Review for Fiscal Services Department.	Met	

B. Actionable Improvement Plan(s)

During the next five years, we would like to accomplish:

Year	Recommendations	Persons Responsible
2016-17	Utilize the “request for proposal” process to select a firm to perform the District Audit, the Foundation Audit, the Bond performance and financial audit and complete tax returns for the Foundation and Golf Driving Range.	R. Buchwald/T. Owens
	Expand risk management to support the institutionalization of emergency preparedness.	E. Guzman
	Expand current web-submission service to include business cards, letterhead and envelopes.	R. Reynolds
	Expand current reprographics system to include picture books.	
	Expand mailroom to handle bulk mail operations.	
2017-18	Implement Intellicheck	R. Buchwald/T. Owens
2018-19	Apply for Fiscal-accountability with LACOE	R. Buchwald/T. Owens
2019-20	Utilize the “request for proposal” process to select a banking institution to be the District bank, credit card line of credit, credit card processor for Insperion	R. Buchwald/T. Owens

	and online payments, etc.	
	Complete succession planning for the Director of Fiscal Services position.	
2020-21	Apply for Fiscal Independence from Los Angeles County Office of Education.	C. Dain/T. Owens



Administrative and Fiscal Services

IX. Program Needs

A. Short Term Resource Requests

Classified Personnel

Position	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning
Payroll Technician	This position is critical to support SAO #1.	Salary \$45,322, Benefits \$10,651, H&W \$22,277	1	SP 8.2
		Total \$78,250		

Staff Development (Division)

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Facilities (Facilities)

Describe repairs or modifications needed include bldg./room	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Computers / Software (TeCS)

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning
Imaging/Scanning Station Upgrade	This new equipment is critical to support SAO #1.	\$5,000	1	SP 8.2
Check Stuffing Machine	This new equipment is critical to support SAO #2. The old machine is broken and the new machine is also critical to facilitate implementation of Intellicheck.	\$15,000	1	SP 8.2

Equipment

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Supplies (Division)

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Priority 1: This item is mandated by law, rule, or district policy.

Priority 2: This item is essential to program success.

Priority 3: This item is necessary to maintain / improve program student learning outcomes.

B. Long Term Budget Recommendations

Classified Personnel

Position	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning
Account Clerk III	This position is critical to support SAO #1. With the addition of Banner to PeopleSoft reconciliations and all of the AR and AP reconciliations that need to be completed, this position is imperative to aid the department in keeping up.	Salary \$45,322, Benefits \$10,651, H&W \$22,277 Total \$78,250	2	SP 8.2
Payroll Technician	This position is critical to support SAO#1. With the need to transition to Fiscal Independence, the district will need to be able to process garnishments, legal claims, federal & state tax filings and payroll ACH relations. All processes currently provided by LACOE for a fee.	Salary \$45,322, Benefits \$10,651, H&W \$22,277 Total \$78,250	1	SP 8.2
CalSTRS/CalPERS Specialist	This position is critical to support SAO#1. With the need to transition to Fiscal Independence, the district will need to be able to process, audit and submit all employee/employer pension earnings to both retirement agencies. All processes currently provided by LACOE for a fee.	Salary \$45,322, Benefits \$10,651, H&W \$22,277 Total \$78,250	1	SP 8.2

Internal Auditor	This position is critical to support SAO#1. With the need to transition to Fiscal Independence, the district will need to be able to monitor internal controls. All processes currently provided by LACOE for a fee.	Total \$100,000	1	SP 8.2
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Staff Development (Division)

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Facilities (Facilities)

Describe repairs or modifications needed include bldg./room	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Computers / Software (TeCS)

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Equipment

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning

Supplies (Division)

Item	Discuss impact on goals / SLOs	Cost	Priority	Link to Planning