

CITRUS COMMUNITY COLLEGE

Program Review



Administrative and Fiscal Services

*Study Author:
Rosalinda Buchwald, Director of Fiscal Services*

YEAR

2009-2010

CITRUS COMMUNITY COLLEGE

Administrative and Fiscal Services Program Review 2009-2010

Committee Members:

Lucia Padua Blades, Accounting Supervisor

Bertha Bobadilla, Accounting Technician

Rosalinda Buchwald, Director of Fiscal Services

Carol Cone, Budget Supervisor

Karen Gagliano, Accounting Technician

Fe Lopez, Payroll Coordinator

Judy Rojas, Facilities Rental Supervisor

Rosalind Zuniga, Bursar/Banner Coordinator

Administrative and Fiscal Services Program Review

TABLE OF CONTENTS

	PAGE
Citrus College Mission Statement	1 - 3
A. Mission Objectives	
Functions of the Administrative and Fiscal Services Departments	4-16
A. Executive Summary	
B. Department Function by Section	
1. Administrative Services	
a. Associated Student Business	
b. Bond Oversight Committee	
c. Budget	
d. Contracts	
e. Facility Rentals	
2. Fiscal Services:	
a. Accounts Payable	
b. Accounts Receivable	
c. Audit	
d. Capital Outlay Funds Management	
e. Financial Reporting	
f. General Ledger	
g. Payroll	
h. Records Retention	
Service Recipients	17-20
A. Summary	
B. Student Population	
C. Faculty and Staff Population	
D. External Agencies	
Staff Resources	21-26
A. Organization	
B. Assignments and Specialties	
C. Staff Preparation and Training	
D. Professional Activities and Committee Participation	
E. Future Needs	
Physical Resources	27-28
A. Administrative and Fiscal Services Offices	

- B. Seasonal Cashier Station
- C. Student Business Office
- D. Tools and Equipment
- E. Future Needs

Fiscal Resources

29-31

- A. General Fund Budget
- B. Child Development Allocation
- C. Bookstore Allocation
- D. Cafeteria Allocation
- E. Associated Students Allocation

Program Performance

32-45

- A. Summary
- B. Quantitative Performance Measurements by Section – Quantity of Work Performed
 - 1. Administrative Services
 - a. Associated Student Business
 - b. Bond Oversight Committee
 - c. Budget
 - d. Contracts
 - e. Facility Rentals
 - 2. Fiscal Services
 - a. Accounts Payable
 - b. Accounts Receivable
 - c. Audit
 - d. Capital Outlay & Revenue Bonds Funds Management
 - e. Financial Reporting
 - f. General Ledger
 - g. Payroll
 - h. Record Retention
- C. Qualitative Performance Measurements of Program
 - 1. Audit Report
 - 2. Progress Report for 2008-2009
 - 3. Finance and Administrative Services Program Plan 2008-2009

Special Accomplishments

46

- A. Awards/Scholarships
- B. Community Involvement/Leadership

Program Effectiveness

47-48

- A. Resources for the College and Greater Community
- B. Effects on Student Outcomes

College Mission Statement

Citrus College delivers high quality instruction that empowers students to compete globally and to contribute to the economic growth of today's society.

We are dedicated to fostering a diverse educational community and cultural learning environment that supports student success in pursuit of academic excellence, economic opportunity, and personal achievement.

Mission Objectives

Citrus College is a safe, friendly, accessible environment where all students and community members may optimize their academic, career, and cultural development.

As Citrus College continues to advance as a dynamic center for life-long learning, we will:

- provide general, lower division coursework leading to an associate degree in the arts or the sciences;
- prepare students to transfer to four-year colleges and universities;
- offer technological services and support for students, faculty, and staff;
- deliver programs to improve basic math, reading, communication, and ESL skills;
- grant opportunities for students to develop a global perspective through a curriculum with international and multicultural applications;
- furnish support services for the intellectual and personal development of all Citrus College students, including opportunities to participate in campus governance;
- foster a comprehensive and enriching program of extracurricular activities;
- conduct community education programs that encourage learning at every stage of life;
- award occupational certificates and degrees for career preparation and advancement;

- administer customized training programs for business and industry;
- increase career development support for students, faculty, and staff through career exploration;
- counseling, job preparation, job opportunities, and academic and classified staff development;
- collaborate with local high schools in articulation and curriculum development;
- advance cultural and personal enrichment programs for the college and community members, and promote inter-collegiate competition opportunities for students.

In the Spring of 2007, Citrus College established a Strategic Plan with four strategic goals:

1. Student Success
2. Student Learning Outcomes and Assessment
3. Fiscal Transparency
4. Communication

The Annual Implementation Plan of 2008-2009 charged the Financial Resources Committee and the Financial and Administrative Services departments with four objectives to address Fiscal Transparency:

1. Promote college understanding on roles and responsibilities of the district structure and function through board policies and procedures relating to financial resources.
 - a. Review and develop board policies and procedures relating to financial resources.
 - b. Receive final approval of board policies.
2. Make reliable, comprehensive, understandable, and timely district fiscal data available to the college constituency groups.
 - a. The vice president of finance and administrative services will hold budget presentations at various committees and meetings.
 - b. Continue to disseminate emails from the chancellor's and governor's offices and CCLC.
 - c. Publish detailed accounting reports on the intranet.

3. Continue the practice of open budget preparation, execution, and reporting. Provide an operating budget that reflects the proposed cuts by the Governor due to the economic uncertainty in the state.
 - a. Publish the budget development flow chart and make it known to college constituency groups.
 - b. The vice president of finance and administrative services will hold a budget forum explaining the budget development flowchart and information in the budget process.
 - c. The superintendent/president and vice president of finance and administrative services will hold a mid-year budget forum to bring updated budget information to the college.
4. Promote assurances of financial integrity.
 - a. Follow the annual audit process.
 - b. Provide fraud training.
 - c. Disseminate WeTIP whistleblower information to college groups.

At the August 29, 2008 Convocation, Dr. Perri, Superintendent/President set the goals for the year by revealing six major priorities for the year:

1. Emergency Preparedness
2. Accreditation
3. The Strategic Plan – student success, student learning outcomes and assessment, fiscal transparency, and communication
4. Facilities construction and renovations
5. Board Policies review and update
6. Community Outreach

Mindful of the college mission and taking into account the campus strategic plan, annual implementation plan and superintendent/president priorities, the Administrative and Fiscal Services Department developed the following program plan for 2008-2009:

1. Go Live with Banner Financial Aid
2. Implement Banner Accounts Receivable full accrual process
3. Assist with Accreditation Standard III
4. Monitor cash flow and initiate processes for temporary cash loans through LACOE
5. Monitor cash needs for Fund 42.0 Revenue Bond Construction Fund
6. Attend training and develop Emergency Preparedness processes
7. Complete a Program Review for Fiscal Services Department

Functions of the Administrative and Fiscal Services Department

Executive Summary

In support of the college's mission, the Administrative and Fiscal Services Departments prepare and provide budget oversight of all district funds, oversees the annual audit report of all district 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 reports to external agencies. The Administrative and Fiscal Services Departments receive and disburse the funds of the district necessary to provide a high-quality learning environment – one that is fiducially sound. The Administrative and Fiscal Services Departments safeguard and manage the district assets to ensure the ongoing effective operations of the district. 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 educational adjustments. The fiscal activities of the district are conducted in accordance with Generally Accepted Accounting Principles, Financial Accounting Standards Board Accounting Standards and the California Community College Budget and Accounting Manual.

Department Function by Section Administrative Services:

Associated Student Business. Effective April 1, 2007, the Administrative Services Department provides clerical support to the Associated Student Business section. The financial records are maintained in MAS90. A 50% staff member has her office in Administrative Services while the cashiering function remains in the Student Business Office located in the Campus Center. The Associated Student Business section performs the following functions and duties:

- Maintains general ledger accounts.

- Verifies and pays invoices.
- Reconciles monthly bank statements.
- Oversees and disburses numerous outside scholarships.
- Processes transfers between accounts.
- Posts transactions to MAS90 program.
- Generates financial statements.
- Reconciles District Fund 71.0 to MAS90.
- Prepares 1099's at year end.
- Processes year end closing entries.
- Assists with annual audit.

The Student Business Office, located in the Campus Center, performs the following functions and duties:

- Sells event and attraction tickets to students.
- Hands out in-house scholarship checks.
- Makes change for students.
- Balances cash boxes.
- Receives cash and give receipts for miscellaneous deposits.

Bond Oversight. The bond oversight section of the Administrative Services Department primarily provides administrative support to the Measure G Citizen's Oversight Committee. To accomplish this, the bond oversight section performs the following functions and duties:

- Prepares forms, revisions, and final documents to support proceedings.
- Prepares and distributes agendas and minutes in accordance with the Brown Act and maintains the required website.
- Schedules and arranges committee meetings.

Budgeting. The budgeting section of the Administrative Services Department is primarily responsible for the coordination, development, and maintenance of the district budget. To accomplish this, the budgeting section performs the following functions and duties:

- Develops, revises, and maintains budgets. Reviews accounting, payroll, and PeopleSoft reports to accurately maintain the budget. Analyzes current and projected expenditures. Stays current on governmental funding sources. Recalculates statutory benefit changes that affect budget.
- Preserves position control for certificated, classified, full-time, and hourly staff. Controls independent contractors to contracted amounts. Approves hire forms for correct budget codes in compliance with established budgets.
- Monitors weekly budget accounting reports for expenditures in all district funds. Reviews accounting runs for discrepancies. Advises departments of overspending and requests transfer of funds to cover overages.
- Audits various documents involved in financial transactions.
- Approves budget codes for all district requisitions, purchase orders, encumbrances, payroll registers, and county accounting reports for accuracy.
- The Budget Supervisor is a member of the district negotiating team for the classified bargaining unit. Projects cost increases for potential raises and/or salary schedule changes.
- Coordinates mandated cost reimbursements. Determines reimbursable mandates, and works with various departments to collect the necessary data.
- Provides training and technical assistance to district staff on budget development and requisition processing.
- Maintains chart of accounts for all funds in accordance with the Budget and Accounting Manual.
- Updates health care cost increases and changes in employee status during open enrollment.
- Prepares financial reports as needed by various departments on campus.

Contracts. The Contracts section of the Administrative Services Department is primarily responsible for the compilation, coordination, development, and approval of district contracts. To accomplish this, the contracts section performs the following functions and duties:

- Perform technical and complex review of proposed consulting agreements and contracts.
- Respond to inquiries and convey technical information to appropriate managers and/or agencies.
- Prepare Board agenda items.
- Process contract documents and set up internal routines for monitoring performance.
- Prepare agreements and contracts for services used by and/or provided by managers.
- Process contract documents for approval and distribute executed contracts.

Facility Rentals. The Facility Rentals section of the Administrative Services Department is primarily responsible for event coordination. To accomplish this, the facility rentals section performs the following functions and duties:

- Advertise and promote the District's facilities to prospective renters.
- Conduct tours and show facilities to interested parties.
- Respond to letters and phone calls regarding the use or rental of district facilities.
- Research venue rental rates at other colleges and institutions and update rental rate schedule to reflect fair market rates for District facilities.
- Organize event coordination meetings, take notes, prepare and distribute minutes.
- Disseminate facility rental/use information to all affected parties to prevent conflicts in facility use.

- Coordinate and supervise event support services (grounds, security, maintenance, and custodial) to insure adequate support for users and provide for the safe, secure and efficient operation of district facilities.
- Track the hours worked by district staff in support of events and facility rentals.
- Distribute applications for required signatures and check applications for completeness.
- Conduct background checks on renters and verify renter liability insurance.
- Verify facility availability, schedule rentals and internal events and update facility use calendar online.
- Prepare Board agenda items for facility rentals.
- Determine total costs for renters and other users, and explain rules, regulations, and procedures to renters.
- Prepare invoices; follow-up on renter payments; abate monies into district accounts.

Fiscal Services:

Accounts Payable. The Accounts Payable section of the Fiscal Services Department is primarily responsible for effectively processing vendor payments and employee reimbursements, preparing quarterly State Sales and Use Tax reports, reconciling IRS 1099 reports, and auditing general ledger reports. To accomplish this, the Accounts Payable Section performs the following functions and duties:

- Prepares vouchers from invoices; match invoices to contracts, or purchase orders and receiving documents; validate proper approval; verify price; math check invoice; verify and correct account codes; validate sales/use tax; check for independent contractor status.
- Inputs vouchers, disencumbers purchase orders, processes purchase order changes and cancel notices.

- Audits expense vouchers for district employees.
- Prepares and reconciles Accounts Payable accruals.
- Prepares quarterly State Sales and Use Tax reports utilizing PeopleSoft general ledger accounts to process tax payments. Maintains up-to-date compliance by attending State Board of Equalization workshops.
- Requests for taxpayer identification number and certification form W-9 and California withholding exemption certificate form 590.
- Reviews and corrects tax identification numbers.
- Backup withholdings on payments made to vendors who do not respond to requests for W-9/590.
- Processes annual return of withheld Federal Income Tax.
- Reconciles IRS 1099 for all independent contractors, non-corporation vendors and retiree benefits.
- Withholds state taxes for out-of-state consultants and makes timely deposits to the Franchise Tax Board. Prepares the California Nonresident Withholding Tax Statement and Annual Report.
- Corresponds with vendors and staff regarding purchase order and consultant agreement balances.
- Maintains narrative reports on construction contracts and purchase orders.
- Prepares items for audit and handles Los Angeles County Office of Education inquiries.
- Assures that accounting transactions are recorded in the proper period; prepares and posts journal entries.
- Processes departmental charge backs.
- Manually processes financial aid vouchers and refunds to students.
- Navigates in Escape, PeopleSoft, Report Access and Distribution (RAD), PC Products, Excel and Word.
- Inputs purchase order encumbrances into PeopleSoft.
- Processes lost or stale dated B-warrant requests.

- Reconciles Accounts Payable general ledger accounts.
- Reconciles prior and current year liabilities.
- Distributes mail and faxes.

Accounts Receivable. The Accounts Receivable section of the Fiscal Services Department is primarily responsible for receiving, reconciling and depositing revenue. To accomplish this, the Accounts Receivable section performs the following functions and duties:

- Collects, records and deposits revenue from registration, parking citations, child care fees, community education courses, contract education fees, auto shop repairs, cosmetology, COBRA benefits, library fines and fees, Financial Aid Department repayments, subpoenas, and transcripts, to name a few.
- Reconciles registration fees collected with EPOS, Banner Student Accounts Receivable and general ledger accounts.
- Processes non-sufficient funds checks by posting a reversal to general ledger, where appropriate, reverses student accounts and assesses fees, sends out notices of collection and coordinates fee collection.
- Invoices facility renters, third party payers, and other users of district resources.
- Maintains the district revolving cash fund. Writes bulk mail checks. Collects receipts for all dollars disbursed. Reconciles and reimburses the fund. Reconciles checkbook, miscellaneous change funds, receipts and deposits to bank statements.
- Coordinates registration dates with the Registrar.
- Makes change for Cosmetology, Library, Admissions & Records and Lifelong Learning Departments.
- Sells postage stamps.
- Coordinates armored car pickups.
- Organizes and reports mandated costs eligible for claims submission.

- Coordinates with various departments the collection of fees for CompTIA certificates, Drama playbooks, Bowling Class fees, and other specific use items.
- Batches EPOS daily.
- Batches Banner daily.
- Processes stop payment requests.
- Processes weekly collection reports.
- Reconciles the Bank Clearing Account, and posts to the general ledger any interest earned or fees assessed to the account. Processes transfer of funds from the local bank to Los Angeles County Office of Education.
- Reconciles bank statements for the Golf Driving Range, the Bookstore, Cafeteria, and Associated Students.
- Follows up on collections of Accounts Receivable.
- Prepares Chancellor's Office Tax Offset Program documents for debts owed by students to the district.
- Submits requests to the United States Department of Education for financial aid drawdowns, being mindful of the three-day excess cash rules and of district cashflow.
- Processes student 1098-T's.

Audit. The Audit section of the Fiscal Services Department coordinates the external audit activities. To accomplish this, the Audit section performs the following functions and duties:

- Schedules SAS99 interviews.
- Prepares a binder with the necessary documents requested by the external auditor.
- Schedules room locations for the site visits.
- Coordinates availability of key departments for external audit work.
- Works through the internal control questionnaires.

- Assists auditors with the review of financial records and transactions.

Capital Outlay and Revenue Bond Funds Management. The Capital Outlay and Revenue Bond Funds Management section of the Fiscal Services Department monitors budgets, reconciles project expenses, and prepares and submits claims to the California Community College System Office for the Capital Outlay Fund. It also monitors and reconciles the Revenue Bond Construction Fund – a \$121,000,000 bond measure passed by the voters in 2004 to implement the college's Facilities Master Plan. To accomplish this, the Capital Outlay and Revenue Bond Funds Management section performs the following functions and duties:

- Prepares budgets using architect estimates, approved bid documents, approved California Community College documents, or from the Facilities Master Plan.
- Monitors and reconciles expenses and revenues posted to multiple accounts.
- Processes journal entries where necessary.
- Prepares and submits Capital Outlay Reports to the California Community College Facilities Unit.
- Maintains project files with original documentation.
- Prepares financial statements for the Bond Measure G Citizens' Oversight Committee meetings.
- Attends construction meetings.

Financial Reporting. The Financial Reporting section of the Fiscal Services Department is primarily responsible for maintaining accurate financial data and reporting out the results to various internal and external entities to ensure fiscal accountability. The department is responsible for ensuring that the college is in compliance with all local, State and Federal regulations and accounting standards. To do this, the Financial Reporting section performs the following functions and duties:

- Reviews PeopleSoft reports to ensure expenditures are authorized expenses, appropriately coded, and within established budgets.
- Provides cost center managers detailed program expense and revenue reports. Research and reconcile errors, transfers and other outstanding issues.
- Reconciles liabilities for categorically funded programs.
- Processes and updates budget changes.
- Prepares and submits regular reports for the Fiscal Services unit of the California Community Colleges System Office, such as the Enrollment Fee report (CCFS-323), The Annual Financial and Budget Report (CCFS-311), NonResident Tuition Fee Reports, and Part-Time Faculty Health Benefits and Office Hours Reports.
- Prepares and submits quarterly reports to the System Office for Economic and Workforce Development, Regional Consortium, Career Technical Education, Vocational Education, Incumbent Worker Grant.
- Prepares and distributes time distribution sheets for employees funded by multiple categorical programs.
- Prepares and submits annual reports to the System Office for Credit Matriculation, NonCredit Matriculation, California High School Exit Exam Preparation Program (CASHEE), Student Financial Assistance Programs, Extended Opportunity Programs & Services, Cooperative Agencies Resources for Education, California Work Opportunities and Responsibility to Kids, Disabled Students Programs and Services, Child Development/Early Childhood Education, Foster and Kinship Care Education Program, Foster Youth Success Initiative, and Telecommunications & Technology.
- Prepares and submits reports to the Foundation for California Community Colleges for Temporary Assistance for Needy Families (TANF), Youth Empowerment Strategies for Success – Los Angeles (YESSLA), and Independent Living Program – Youth Empowered Strategies for Success (ILP YESS).

- Prepares and submits reports to the Department of Public and Social Services for Careers in Early Childhood Education and Coordination Grant.
- Prepares and submits reports to the California Department of Education for General Child Care, Full Day Preschool, Renovation & Repair, Infant/Toddler, and Instructional programs.
- Prepares and submits reports to The Community College Foundation for Kinship Education Preparation and Support (KEPS) and Model Approach to Partnership in Parenting (MAPP).
- In coordination with the Facilities Department, prepares and submits Gas Claims to the California State Controller Bureau of Tax Administration.
- Tracks all Workforce Investment Board students. Invoices Foothill WIB. Maintains records by student of costs versus allotment. Assists with submission of purchase order to process test fee payments. Processes refunds to students.
- Processes the A & B Warrants Report for the Board of Trustees.
- Tracks Federal and State Work Study programs.
- Attend shared governance meetings.
- Monitors agency websites for allocation revisions to funding sources.
- Monitors postings made by the Los Angeles County Treasurers Office and process journal entries as necessary.
- Requests payroll schedule changes annually.
- Provides technical support to cost center managers accessing computerized accounting systems and databases that contain financial and statistical information.
- Researches and resolves discrepancies.
- Monitors Cash Account balances and processes temporary loans between funds where necessary.
- Requests Board of Trustees approval of changes in signature authority as necessary.
- Requests Board of Trustees approval of Cash Transfer limits.

- Requests Board of Trustees approval of budget transfers throughout the year.

General Ledger. The General Ledger section maintains cash management and monitors journal entries to the district financial records. The general ledger section is responsible for the following:

- Maintains the central (Peoplesoft) accounting record which summarizes changes in financial position as transactions are posted during an accounting period.
- Discloses the financial position of the district by fund, object, categorical, location and activity code.
- Monitors cash balances to ensure the district meets its fiscal obligations.
- Validates journal entries are appropriate prior to posting to the central accounting system.
- Posts period ending reports to the intranet for review by various constituency groups.

Payroll. The Payroll Department maintains financial and statistical records and files relating to payroll. The department is responsible for the following:

- Calculating and processing employees' wages and overtime payments.
- Processing payroll deductions, tax withholdings, and retirement service credit.
- Calculating and maintaining employees' sick leave and vacation balances.
- Complying with Federal, State, and local regulations as well as district policies, procedures, and collective bargaining agreements.
- Filing and reconciling all applicable taxes and quarterly reports.
- Preparing, issuing, and filing W2's.
- Coordinating payroll activities and operations with other district departments, personnel, and government agencies.
- Processes lost or stale dated A-warrant requests.

Record Retention. Per the California Association of School Business Officials, the subject of records is very broad and includes several functions. Records Retention is the holding (period) of records/documents for further use. A record may be any document containing information. Records Management is a broader concept and fixes responsibility for and exercises controls over all records/documents, within an organization, from their creation to their final disposition. Records Storage is a function of Records Management, addressing the retention of original records or copies (whether photographed, micro-photographed, or imaged); and the development of a systemized storage plan and indexing with respect to preservation, easy retrieval for later use, or final destruction and disposal. Records of a continuing nature, i.e., active and useful for administrative, legal, fiscal or other purposes over a period of years, are not classified until such usefulness has ceased.

Classification of Records:

Class 1 – Permanent Records; the original, or one exact copy, unless imaged, must be retained indefinitely.

Class 2 – Optional Records; not required by law to be retained permanently but considered worthy of further preservation.

Class 3 – Disposable Records; required retention periods and procedures for destruction or transfer of records.

Destruction of Records – The governing board is notified of the action to dispose of records and notification is recorded in the board minutes.

Service Recipients

Summary

In support of the college's educational mission, the Fiscal Services Department functions to serve the entire college. Consequently, our service recipients comprise the entire student, staff, and faculty population, along with external Federal, State and local agencies.

Student Population

The size and makeup of the student population at Citrus College is described in tables 2.1 through 2.4 below.

Table 2.1

Annual Unduplicated headcount and Full-Time Equivalent Students (FTES)

	2005-2006	2006-2007	2007-2008
Annual Unduplicated Headcount	23,660	20,525	23,410
FTES*	11,564	11,882	11,981

Source: Chancellor's Office, Management Information Systems and 320 Report *FTES data for 2005-2006 and 2006-2007 are based on the FTES recalculation. FTES data for 2007-2008 are based on the FTES annual data.

Table 2.2

Age of Students at Enrollment

	2005-2006	2006-2007	2007-2008
19 or less	37.2%	36.8%	36.9%
20 - 24	29.3%	30.2%	29.7%
25 - 49	23.9%	23.5%	22.5%
Over 49	8.0%	8.3%	10.7%
Unknown	1.6%	1.3%	0.2%

Source: Chancellor's Office, Management Information Systems

Table 2.3

Gender of Students

	2005-2006	2006-2007	2007-2008
Female	56.0%	56.3%	55.1%
Male	43.5%	43.4%	43.6%
Unknown	0.5%	0.3%	1.4%

Source: Chancellor's Office, Management Information Systems

Table 2.4

Ethnicity of Students

	2005-2006	2006-2007	2007-2008
African American	6.3%	6.1%	6.0%
American Indian/Alaskan Native	0.7%	0.7%	0.7%
Asian	9.5%	8.9%	7.6%
Filipino	3.2%	3.3%	2.9%
Hispanic	38.2%	39.5%	39.2%
Other Non-White	2.9%	3.4%	2.6%
Pacific Islander	0.0%	0.0%	0.6%
Unknown/Non-Respondent	5.9%	5.8%	10.3%
White/Non-Hispanic	33.2%	32.4%	30.2%

Source: Chancellor's Office, Management Information Systems

Faculty and Staff Population

Citrus College possesses a talented and diverse faculty/staff population. The college recently received an award from the California Community College Chancellor's Office for its success in hiring a diverse faculty. The size and makeup of the employee population at Citrus College is described in table 2.5 below.

Table 2.5

Citrus College Employee Headcount Distribution

	Number at Citrus
Educational Administrator	17
Tenured/Tenure Track	168
Academic Temporary	618
Classified Administrator	13
Classified Professional	35
Classified Support	283
Total	1,134

Source: CCCCO MIS Database for the reporting period Fall Term 2008, February 27, 2009

External Agencies

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

Federal:

- Bureau of Labor Statistics
- Integrated Postsecondary Education Data System
- Internal Revenue Service
- Social Security Administration
- United States Army
- United States Census Bureau
- Veteran Affairs Office
- United States Department of Education

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:

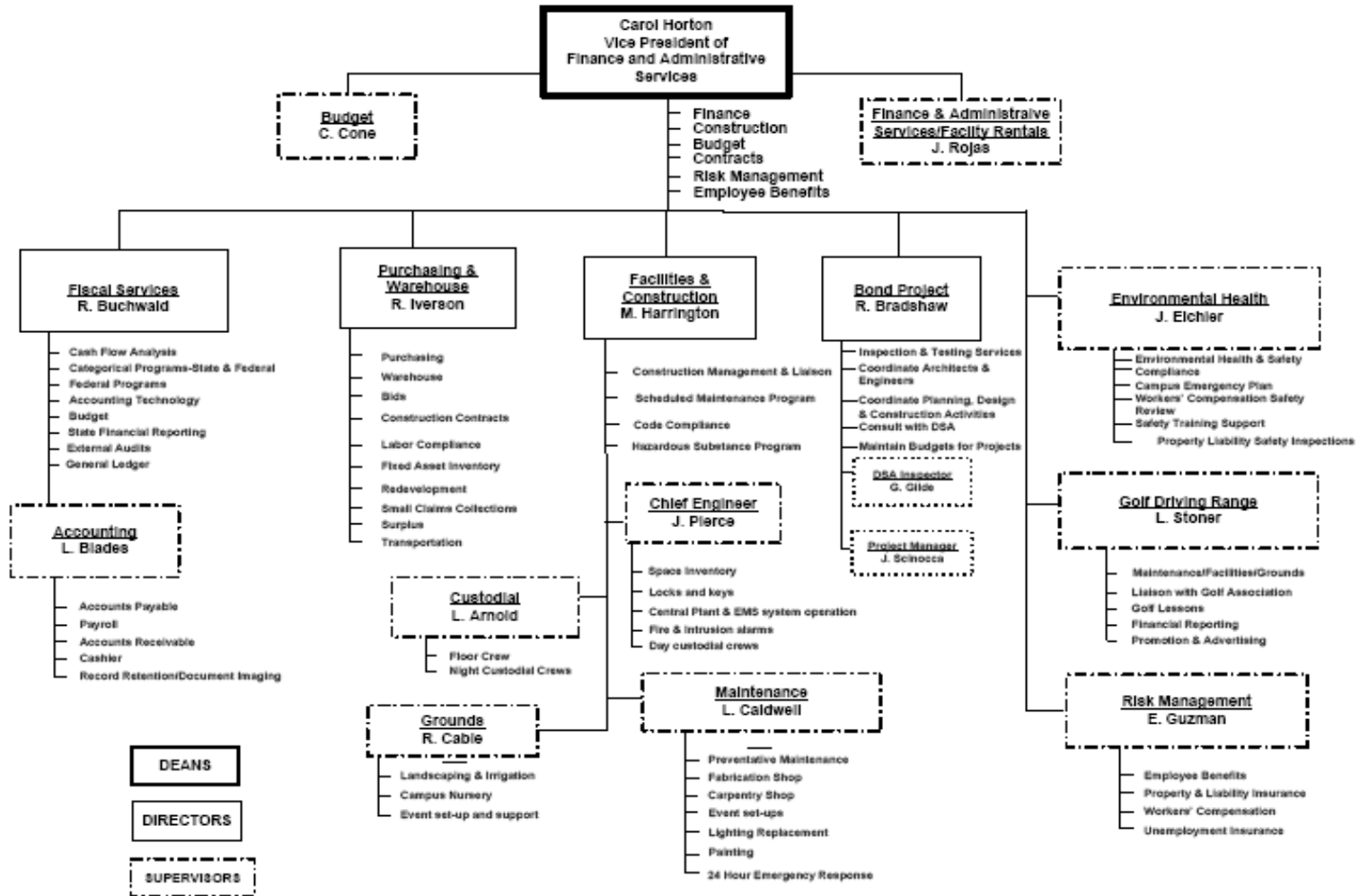
- Los Angeles County Department of Public and Social Services
- Los Angeles County Department of Rehabilitation
- Foundation for California Community Colleges
- The Community Colleges Foundation
- Vicenti, Lloyd & Stutzman
- Keenan and Associates
- Los Angeles County Office of Education
- Sixten and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

Staff Resources

Organization

The Administrative and Fiscal Services Department employs 19 individuals plus 11 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.

FINANCE & ADMINISTRATIVE SERVICES



March 2008

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 delivery services in an efficient, cost-effective manner.

QTY	POSITION	ASSIGNMENT OR SPECIALTY
1	Vice President, Finance and Administrative Services	Executive/Division Administrator
1	Director of Fiscal Services	Department Manager
1	Accounting Supervisor	Supervisor of the Accounting Section
1	Budget Supervisor	Supervisor of the Budget Section
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; assistant to the Supervisor
1	Bursar/Banner Coordinator	Coordinates the cashier functions; assistant to the Supervisor
4	Accounting Technician	Provides technical GL accounting services. Maintains financial records for categorical and special funds.
2	Payroll Technician	Prepares, processes, and maintains 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	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/Cashier	Performs 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.
11	Administrative Clerk I	Performs seasonal duties associated with collection of in-person registration payments from students during peak periods.

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
- Banner Training
- Communication Skills for Conflict Management
- Emergency Preparedness Training
- Employee and Independent Contractor Tax
- Flex Day
- Human Resource System Migration Orientation
- 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
- Table Maintenance
- W-2 HRS Users Meeting
- Webpage Development
- XTender Document Imaging Training
- Year-End Closing

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, economical 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)
- Statewide ACBO Facilities Task Force member
- Association of California Community College Administrators
- Business Officials of Southern California Community Colleges Committee
- California Association of School Business Officials
- California Community College Banner Group
- Citrus College Accreditation Committee – Standard 2B
- Citrus College Banner Working Group
- Citrus College Bond Construction Program Committee
- Citrus College Campuswide Information Technology Committee
- Citrus College Classified Staff Development Committee
- Citrus College Code of Ethics Committee
- Citrus College Diversity Committee
- Citrus College Fiscal Resources Committee
- Citrus College Foundation Board Member
- Citrus College Institutional Research & Planning Committee
- Citrus College Management Team
- Citrus College Physical Resource Committee
- Citrus College Steering Committee
- Community College Payroll Network Meetings
- Los Angeles County Office of Education
- Protected Insurance Program for Schools (PIPS), Executive Board of Directors, Workers Compensation, Vice President
- Statewide Association of Community Colleges (SWACC), Executive Board of Directors, Treasurer
- Citrus College Student Learning Outcomes Committee

Future Needs

The implementation of Banner has allowed the Accounts Receivable Section to move toward a more paperless environment. Gone are the days of hiring short-term non-academic employees to file thousands of sheets of paper. On-line registration has allowed us to reduce in-person registration personnel and hours. However the enhancements have created additional responsibilities for the department.

Increased workload created by the implementation of Banner includes; 1) a new refund auditing process which has been implemented to address registration fee and financial aid disbursement; 2) a new 1098T process that allows us to select and process the required IRS data; and 3) a new process to the district, an auditing of Veterans, Chapter 33/911 payments.

The goals of the Payroll Section are to use Banner to account for leave balances for all employees and to create an environment to track and record employee work time in paperless environment. Further, the Payroll Section continually reviews hardcopy historical documents for current and former employees with issues ranging from buying back years of service, reporting sick leave balances, and addressing other retirement related issues.

To enhance campus communication and fiscal transparency the Administrative and Fiscal Services Departments need to create user friendly access to on line information via electronic signage, intranet updates and internet communication. In order to meet the above listed increased workload tasks as well as department goals it is recommended to add the following positions:

- Account Clerk/Cashier – to address the workload increases created by Banner
- Document Imager/Researcher – to reduce the volume of paper and transfer it to digital media and to handle the flow of data requests.
- Administrative Secretary – to keep the flow of work and information moving out to the customers that we serve

Physical Resources

Administrative and Fiscal Services Offices

The Administrative and Fiscal Services offices are located on the second floor of the administration building. They comprise of 2500 sq. ft. and contain the following: A vault, seven office suites, an imaging room, a payroll file room, a break room, two individual restrooms, and workstations for office staff.

Seasonal Cashier Station

The seasonal cashier station is located on the first floor of the administration building. It is comprised of 111 sq. ft. and contains workstations to process walk-in registration.

Student Business Office

The student business office is located in the Ross L. Handy Campus Center. It is comprised of 360 sq. ft. and contains a secure money counting room, workstations, and file cabinets.

Tools and Equipment

The Administrative and Fiscal Services Departments possesses a full complement of office technology. There are computers, credit card scanners, pin pads, labelers, calculators, copier, fax, typewriter, imager/scanner, printers, and shredders. Both 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 Bond Oversight information, 1098T information, Bursar forms, refund procedures, fee assessment, citations, payroll information, and revolving cash.

Future Needs

The Administrative and Fiscal Services Departments will be moving to temporary housing during 2011 while the Administration Building is remodeled. The space will have to accommodate the department work stations.

It is anticipated the newly remodeled space will allow the Administrative and Fiscal Services offices, the seasonal cashier station, and the student business office to consolidate, as well as create new work stations for the additional staffing needs. The remodel will also include a document imaging station.

Funds will need to be available to upgrade office technology to address future data protection and security issues as well as equipment upgrades needed to enhance campus communication and fiscal transparency. Electronic signage in our wait areas and at other key locations across campus are necessary to communicate more effectively to departments regarding timelines, payroll distribution dates, and other messages from Administrative and Fiscal Services. Student information such as timelines, parking permit pick up points will also be communicated with these technological upgrades.

Fiscal Resources

The Administrative and Fiscal Services areas have five principle sources of fiscal resources to support its operations:

1. Moneys allocated from the District's general fund.
2. Moneys allocated by the Child Development Fund for one full-time equivalent Accounting Technician.
3. Moneys allocated by the Bookstore Fund for an Accounting Technician and an Account Clerk/Cashier.
4. Moneys allocated by the Cafeteria Fund for an Accounting Technician and an Account Clerk/Cashier.
5. Moneys allocated by the Associated Students Fund for an Accounting Technician, and two Account Clerk/Cashiers.

The following table provides detailed information on the allocation and expenditures of funds from the General Fund for the 2008-2009 fiscal year. Annual expenditures for prior years can be found in District budgets.

Administrative Services General Fund Budget

		2008-2009
	01.000.0-00000-00447-XXXX-6600000	
2100	SALARY CLASSIFIED REG	349,800
2300	SALARY CLASSIFIED HOURLY	5,000
3120	STRS CLASSIFIED	16,126
3220	PERS CLASSIFIED	14,550
3320	OASDI CLASSIFIED	9,879
3360	MEDI CLASSIFIED	5,145
3420	H & W BENEFITS CLASSIFIED	44,937
3520	UN EMP INS CLASSIFIED	1,064
3620	WK COMP CLASSIFIED	7,096
4300	SUPPLIES - GENERAL	10,000
5100	CONSULTANT	75,000
5300	MEMBERSHIPS	100,000
5600	RENTS LEASES REPAIRS	1,000
5710	AUDIT	75,000
5720	LEGAL	85,000
5800	OTHER SERVICES	5,000
6400	EQUIPMENT	20,000
	TOTAL EXPENDITURE	824,597

Fiscal Services General Fund Budget

		2008-2009
	01.000.0-00000-00451-XXXX-6720000	
2100	SALARY CLASSIFIED REG	858,764
2300	SALARY CLASSIFIED HOURLY	105,000
3220	PERS CLASSIFIED	80,964
3320	OASDI CLASSIFIED	59,753
3360	MEDI CLASSIFIED	13,975
3420	H & W BENEFITS CLASSIFIED	199,996
3520	UN EMP INS CLASSIFIED	2,891
3620	WK COMP CLASSIFIED	19,275
4300	SUPPLIES - GENERAL	15,000
5800	OTHER SERVICES	40,000
5810	SERVICE AGREEMENTS	13,000
5840	OTHER SERVICES-PBAS/HRS	95,000
5870	BAD DEBT	40,000
5880	OTHER SERVICES CREDIT CARD SERVICE	150,000
6400	EQUIPMENT	10,000
6450	EQUIPMENT – NONCAPITALIZED	15,000
	TOTAL EXPENDITURE	1,718,619

Child Development Allocation

The Child Development Center has three federally funded programs, eight state funded programs, and seven local sources of funds totaling just fewer than three million dollars. These programs require varying levels of reporting. The fund pays salary and benefits for one full-time equivalent Accounting Technician totaling \$56,719.

Bookstore Allocation

The Bookstore has a 5.3 million dollar budget. The bookstore pays for 25.5 percent of an Account Clerk/Cashier who counts and deposits the daily receipts for the bookstore. The bookstore also pays for 70 percent 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. The fund pays salary and benefits totaling \$112,185.

Cafeteria Allocation

The Cafeteria has a half million dollar budget. The cafeteria pays for 8.5 percent of an Account Clerk/Cashier who counts and deposits the daily receipts for the cafeteria. The cafeteria also pays for 30 percent 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. The fund pays salary and benefits totaling \$31,594.

Associated Students Allocation

The Student Business Office 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. The fund pays salary and benefits totaling \$82,432.

Program Performance

Summary

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.

Quantitative Performance Measurements by Section

ADMINISTRATIVE SERVICES

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 2008 – 2009 the associated student business section performed the following specific duties:

- Issued 2,925 checks totaling \$2.4 million of which less than \$200,000 was for the ASCC and outside scholarships.
- Recorded 4,125 receipts into the financial system.
- Implemented a new remote site computer generated receipt system.
- Maintains 344 general ledger accounts.
- Prepared 41 1099's at year end.
- Sold 10,598 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 2008 – 2009 the bond oversight section performed the following specific duties:

- Prepared a schedule of financial trends, an estimated three year needs list, for the 2009 Series C bond rating.
- Reviewed and updated the Preliminary Official Statement, County Resolution, time schedule, interested parties list, for the 2009 Series C issuance.
- Issued Series C \$29,995,302 on June 25, 2009.
- Scheduled and arranged four committee meetings in accordance with the Brown Act.
- Prepared nine forms and final documents for the committee.

Budget. In performing its function within the Administrative Services Department, the Budget Section develops, monitors, and revises the budget. In 2008 – 2009 the budget section performed the following specific duties:

- Developed and submitted to the Board of Trustees an adopted budget for approval. This document contained budget information for eleven funds and totaled \$134 million dollars.
- The budget contains 5,193 accounts strings for 99 different cost centers.
- Maintained position control of 172 full time faculty, 307 classified employees, 70 managers and supervisors and 300 plus adjunct faculty positions. Reconciliation of budget to actual is performed monthly.
- Approved 1,356 hire forms.
- Took budget revisions to the Board of Trustees twice for the 2008-2009 fiscal year, totaling 2,003 revised changes to all funds.
- Budget checked 3,350 purchase requisitions using the Escape system.
- Coordinated six mandated cost claims. Total revenue pending reimbursement from the state equals \$4.98 million dollars.
- Provided five individual and group budget training sessions.
- Developed budget assumptions for the 2009–2010 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 2009–2010 tentative budget for approval. This document totaling \$125 million dollars.

Contracts. As described in Section I of this Program Review, the Contracts Section of the Administrative Services Department compiles, coordinates, develops and approves district contracts. In 2008 – 2009 the contracts section performed the following specific duties:

- Reviewed and submitted for Board of Trustee approval 740 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 2008 – 2009 the contracts section performed the following specific duties:

- Advertised and promoted 16 district venues along with a variety of classrooms and offices throughout campus.
- Conducted 20 tours and show facilities to interested parties.
- For rentals requiring coordination of various departments, organized and facilitated over 200 event meetings.
- Tracked and billed for district expenses for 165 events.
- Grossed \$560,000 in rental income.

FISCAL SERVICES

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 2008–2009 the accounts payable section performed the following specific duties:

- Prepared 8,559 pay vouchers from invoices, matching contracts or purchase orders and receiving documents.
- Audited and processed 1,176 travel reimbursements.
- Interfaced 11,974 Financial Aid payments totaling \$10.7 million dollars between Banner and PeopleSoft.
- Processed 5,721 student refunds.
- Processed 350 W-9's and 250 590's.
- Reconciled 212 IRS 1099 reports for all independent contractors, non-corporation vendors and retirees.
- Processed 1,156 encumbrances into PeopleSoft totaling \$29.5 million dollars.
- Processed 367 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 2008 – 2009 the accounts receivable section performed the following specific duties:

- Processed 11,844 receipts for revenue received through the cashier window.
- Released 1,660 checks per month on payday.
- Processed 762 child care payments.
- Processed 63 library deposits.
- Sent 130, 1494, 278, and 1832 debt letters to students for Summer 2008, Fall 2008, Winter 2009 and Spring 2009, respectively.
- Processed 309 cosmetology deposits.
- Collected 2886 parking citation fines.
- Invoiced 25 third party payers of student registration fees.
- Processed 60 stop payment requests.

- Processed 19,756 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 2008 – 2009 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.
- Provided the auditors with the Managements' Discussion and Analysis to be included in the audit report.

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 2008 – 2009 the capital outlay and revenue bond funds management section performed the following specific duties:

- Prepared, monitored, reconciled and maintained 29 capital outlay and revenue bond projects.
- Submitted 17 capital outlay claims to the Chancellor's Office totaling \$9.6 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 2008 – 2009 the financial reporting Section performed the following specific duties:

- Prepared 38 monthly, quarterly, and annual categorical reports for the Chancellor's Office
- Prepared 7 categorical reports for federal agencies.
- Prepared 3 categorical reports for local agencies.
- Prepared 13 child care program reports for federal, state, and local agencies.
- Processed 47 time distribution sheets for 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 2008 – 2009 the general ledger section performed the following specific duties:

- Processed 2,800 journal entries. 220 of them were corrections to payroll information and the balance were entries to post accruals, deferrals, prepaids, journal vouchers accounting adjustments and general ledger transactions.
- Processed 16 cash loans from the General Unrestricted Fund to five other funds this year.
- 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 2008 – 2009 the payroll section performed the following specific duties:

- Produced 17,172 paychecks in the amount of over \$59,918,750 year-to-date.
- Processed 205 payroll deductions.
- Processed 45 health and welfare payments for employees.
- Maintained sick leave and vacation balances for 365 employees.

- Maintained and disbursed worksheets recording the days and hours worked by 2,000 short term non-academic employees.
- Maintained and reported CalWork and Federal Work Study worksheets for 175 student employees.
- Processed 45 supplemental and/or retroactive payrolls.
- Prepared 2,075 IRS W2's for employees.
- Processed 30 lost 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 2008 – 2009 the record retention Section imaged and disposed of 15,000 payroll records including payroll registers, time cards, attendance reports, absence reports and employee files.

Qualitative Performance Measurements

Audit Report

The Administrative and Fiscal Services Departments strive to provide quality financial information to all. The financial statements are the responsibility of the district's management. It is the responsibility of the external auditors to express an opinion on these financial statements based on their audit.

The audit is conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

In the auditor's opinion, the basic financial statements present fairly, in material aspects, the financial position of the district as of June 30, 2008. The operations, changes in net assets and cash flows for the fiscal year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, the district was issued an unqualified opinion.

An unqualified opinion is an auditor's opinion of the financial statements, given without any reservations. Such an opinion basically states that the auditor feels the company followed all accounting rules appropriately and that the financial reports are an accurate representation of the company's financial condition.

This is the thirteenth year the district has achieved an unqualified opinion from its external auditors.

**CITRUS COLLEGE STRATEGIC PLAN
PROGRESS REPORT 2008-2009**

1) Student Success; 2) Student Learning Outcomes and Assessment; 3) Fiscal Transparency; 4) Communication

	<u>Strategic Planning Goals</u>	<u>Objectives</u>	<u>Primary Contact</u>	<u>Specific Activities</u>	<u>Update of Activities</u>
3.	Fiscal Transparency	3.1. Promote college understanding on roles and responsibilities of the district structure and function through board policies and procedures relating to financial resources.	Financial Resources Committee	3.1.A. Review and develop board policies and procedures relating to financial resources.	Completed 20 Board Policies and 17 Administrative Procedures were approved by Financial Resources Committee and the Steering Committee in fall 2008 and spring 2009.
				3.1.B. Receive final approval of board policies.	Completed The Board of Trustees approved 3 Board Policies on 2/3/09 and approved 17 Board Policies and reviewed 20 Administrative Procedures on 7/2/09.
		3.2. Make reliable, comprehensive, understandable, and timely district fiscal data available to the college constituency groups.	Financial Resources Committee	3.2.A. The vice president of finance and administrative services will hold budget presentations at various committees and meetings.	Completed and Institutionalized The vice president of finance and administrative services attended constituent group meetings and provided budget presentations to the following groups: ASCC on 10/16/08, Management Team on 11/5/08 and Academic Senate on 11/12/08.
				3.2.B. Continue to disseminate emails from the chancellor's and the CCLC.	Completed and Institutionalized Seventy-four recipients including the management team, supervisor confidential team and the board of trustees received over 80 email updates from the CCLC and over 70 email updates from the California Community Colleges Chancellor's Office.

	<u>Strategic Planning Goals</u>	<u>Objectives</u>	<u>Primary Contact</u>	<u>Specific Activities</u>	<u>Update of Activities</u>
					Deans and directors forwarded this information on to faculty and classified staff.
				3.2.C. Publish detailed accounting reports on the intranet.	Completed and Institutionalized Detailed expenditure reports are produced and posted on the intranet for all 11 district funds and available to cost center managers.
		3.3. Continue the practice of open budget preparation, execution, and reporting. Provide an operating budget that reflects the proposed cuts by the Governor due to the economic uncertainty in the state.	Financial Resources Committee	3.3.A. Publish the budget development flow chart and make it known to college constituency groups.	Completed and Ongoing The budget flow chart was approved by the Financial Resources Committee on 3/17/09 and by the Board of Trustees on 4/7/09. The flow chart was included in the Organizational and Governance Handbook which was approved by the Board of Trustees on 6/16/09. 100 copies of the handbook were printed and it was posted to the Citrus website.
				3.3.B. The vice president of financial and administrative services will hold a budget forum explaining the budget development flowchart and information in the budget process.	Completed and Ongoing Two budget forums were held on 9/23/08 and 2/26/09. Of those 67 who attended the 2/26 forum, 98% agreed or strongly agreed that the program was well organized and informative, 88% reported they had a better understanding of the state and college budget, and 97% said they would like to attend future budget forums.
				3.3.C. The superintendent/president and vice president of financial and	Completed and Ongoing Two budget forums were held on 9/23/08 and 2/26/09. Of those 67 who attended the

	<u>Strategic Planning Goals</u>	<u>Objectives</u>	<u>Primary Contact</u>	<u>Specific Activities</u>	<u>Update of Activities</u>
				administrative services will hold a mid-year budget forum to bring updated budget information to the college.	2/26 forum, 84% agreed or strongly agreed that they feel more knowledgeable talking about the budget issues and everybody (100%) believed that it is critical to have periodic college budget forums.
		3.4 Promote assurances of financial integrity.	Financial and Admin. Services departments	3.4.A. Follow the annual audit process.	Completed and Ongoing The 2007-2008 audit had 0 findings.
				3.4.B. Provide fraud training.	Completed and Ongoing The Risk Management Supervisor provided Fraud Training on 12/6/07 to the Academic Senate for 20 attendees, on 12/20/07 to the Supervisor/Confidential Group for 20 attendees, on 1/10/08 for the Deans and Directors for 15 attendees and on 1/15/08, 1/24/08 and 1/30/08 to CSEA with 90 attendees between the three meetings.
				3.4.C. Disseminate WeTIP whistleblower information to college groups.	Completed and Ongoing The Risk Management Supervisor provided WeTIP Training on 12/6/07 to the Academic Senate for 20 attendees, on 12/20/07 to the Supervisor/Confidential Group for 20 attendees, on 1/10/08 for the Deans and Directors for 15 attendees and on 1/15/08, 1/24/08 and 1/30/08 to CSEA with 90 attendees between the three meetings. The college has received 4 anonymous reports since the inception of the WeTIP

	<u>Strategic Planning Goals</u>	<u>Objectives</u>	<u>Primary Contact</u>	<u>Specific Activities</u>	<u>Update of Activities</u>
					Program in 2007.



Finance & Administrative Services Program Plans 2008-2009

Program: Fiscal Services

1. Please include goals appropriate to your area from the campus strategic plan, Board goals, superintendent/president goals and compliance requirements. Please include new and/or revised activities, not routine items.

GOAL	Responsible Person	Due Date	Updates
Go Live with Banner Financial Aid.	R Buchwald/L Blades	First scheduled Financial Aid disbursement 09/2/08.	Completed. Beginning on 9/11/08, the Financial Aid Office processed 18 automated and 54 manual disbursements through banner accounts receivable totaling \$10.8 million in 2008-2009.
Implement Banner Accounts Receivable full accrual process.	L Blades/R Zuniga/E Taylor	Scheduled a SIG Consultant for 12/16/08.	Completed. Working with a SIG consultant, staff successfully implemented the full accrual process.
Assist with Accreditation Standard III: Resources, D. Financial Resources.	C Horton/R Buchwald	01/27/09	Completed. Provided narrative and evidence for the Self Study.
Monitor cashflow and initiate processes for	R Buchwald	Due 08/28/08 for 09/09/08	Completed. This is an annual

temporary cash loans through LACOE.		Board meeting.	and ongoing process that is now part of daily routines.
Monitor cash needs for Fund 42.0 Revenue Bond Construction Fund. If funds spent by 4/25/09 we may not owe arbitrage.	R Buchwald	4/25/09	Completed. Issued Series C Bonds on June 26, 2009 to meet cash needs.
Attend training and develop Emergency Preparedness processes/binder.	R Buchwald – Finance Coordinator for EOC	08/09	Completed. The Finance Team has been developed and job assignments made of key Fiscal Services staff. SEMS, ICS, NIMS and NRF training was successfully completed.
Complete a Program Review for Fiscal Services Department.	R Buchwald/Program Review Committee	08/09	Completed. Needs to be reviewed by all constituent groups and submitted for Board Approval.

Special Accomplishments

Awards / Scholarships

Each year, the district agrees to grant release time and reimbursement to classified members who request to attend:

- Class (es) that directly relates to the member's current job classification,
- Class (es) that leads to a Citrus College Associate degree,
- A workshop(s) or other program(s) that directly relates to the unit member's current job classification.

The Professional Growth Committee has awarded reimbursement and release time for employees within the Fiscal Services Department. Four employees began their Bachelor of Science degrees and two employees received their Bachelor of Science degrees. The two BS graduates are currently taking courses towards their Master's degrees.

Community Involvement/Leadership

During their personal time, department staff volunteer in a variety of community programs like the Rotary Club of Azusa, the Association for the Advancement of Filipino American Arts & Culture and advise the student members of the Rotaract Club of Citrus Community College. They can be seen at a welcome table at a City of Hope fundraiser, a booth during Duarte's Route 66 Rendezvous, or organizing the 18th Annual Festival of Philippine Arts and Culture, to name a few programs.

Staff have also taken advantage of leadership programs like the Association of Chief Business Official's CBO training, the Leadership Development Program for Higher Education and Leadership Education for Asian Pacifics.

Program Effectiveness

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 include:

- Managing the campus budget and helping each department manage its financial resources ensures faculty and staff are there to provide instruction and support services for students.
- Monitoring cash flow and developing alternate cash sources, if and when they become necessary, ensures the college can meet its financial obligations.
- Signing Contracts sees to it 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 request 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 allows 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 funds that enhance the programs and services we can provide our students.