

Annual Program Review: Fiscal Services

Review time period: July 1, 2019 to June 30, 2020

1. Purpose of the Program

- a. State the purpose of program, area, or unit.

Our mission is to maintain the highest level of fiscal accountability and to promote the District's financial health, transparency, and operational efficiency in support of student success.

- b. How does the program, area or unit support the College Mission?

Fiscal Services provides centralized services to the campus community in the areas of Accounting, Accounts Payable, and Budget, Student Accounts, and Financial Aid fund processing. All departments and operational areas rely on Fiscal Services for these services.

2. Population(s) Served

- a. Describe the populations served by the program, area, or unit, identifying special populations, if any.

Areas served include all academic divisions, non-instructional departments, student groups, Board of Trustees, vendors, and contractors.

- b. Describe other populations that should be served by the program, area or unit and identify plans to implement.

N/A

3. Accomplishments in Achieving Goals

- a. List area related Strategic Planning Goals and program, area, or unit specific goals, and describe progress in achieving each goal, strategy, objective, and appropriate task during the review period.

Strategic Planning Goals:

| Task # | Task | Progress Report |
|---------|---|--|
| 5.1.2.1 | Review and solicit bidding on long term contracts on a 5-year basis. Immediate institution of process on new contracts. Initiate process on contracts as they expire. | <i>Budgeting for long term contracts is not feasible with the way our budget process operates but contracts are effectively reviewed on an as needed basis and we work with departments in an ongoing fashion as contracts expire.</i> |
| 5.1.2.2 | Maximize the use of cooperative contracts. Immediate institution of process. Initiate process on contracts as they expire. | <i>Purchasing utilizes cooperative contracts for large accounts via the Foundation for California Community Colleges (Amazon, Quill, Office Depot, CDWG, etc.)</i> |
| 5.2.1.1 | Complete the Chancellor's Office checklist annually and distribute campus wide. | <i>N/A</i> |

| | | |
|---------|--|---|
| 5.2.1.2 | Distribute information via accounting updates as needed. | <i>This information is disseminated within the Budget Committee via discussion and distributed materials.</i> |
| 5.3.1.1 | Present key concepts at staff meetings, flex days and/or institute days. | <i>Fiscal content is regularly reported as needed and as space allows within these college meetings and activities.</i> |
| 5.3.1.2 | Distribute annual ACCJC Fiscal Report within three months of issuance. | <i>The VP of Administrative Services processes and distributes this through the Budget Committee and College Council.</i> |
| 5.3.1.3 | Review Standard IIID every fall to maintain and prepare for the next accreditation visit. | <i>Standard IIID is under extensive review via current accreditation activities in preparation of the ISER document.</i> |
| 5.3.2.1 | Develop beginning and intermediate level presentations for board members by June 30, 2018. | <i>Prior to issuing the tentative budget an extensive budget workshop for the Board of Trustees is scheduled annually.</i> |
| 5.3.2.2 | Develop management level budgeting, purchasing and financial management presentations by June 30, 2018. | <i>These topics were covered in detail during summer Management Retreat activities.</i> |
| 5.3.2.3 | Develop College wide budgeting and purchasing presentations by June 30, 2018. | <i>This was also done during Summer 2018.</i> |
| 6.1.1.2 | Leverage resources to impact multiple programs and services during annual budget planning and workshops. | <i>Fiscal Services coordinates budgetary and purchasing requests during both the annual budgetary request cycle and purchase request processing with the goal and optimizing the use of available funding sources and aligning multiple acquisitions.</i> |
| 6.2.2.1 | Tie annual resource allocations to program review. | <i>Recent changes to the Integrated Planning Manual have explicitly linked and formalized requests initiated within program reviews and the annual budgetary cycle.</i> |

b. Explain modifications, if any, of program, area, or unit specific goals for the upcoming year.

There are currently no modification of program, area, or unit specific goals for year ending June 30, 2020.

4. Service Area Outcomes (SAO)

a. Revise if needed and provide metric data for Service Area Outcomes in the area or unit.

| Service Area Outcome | SAO Metric |
|--|---|
| SAO #1: Fiscal Services maintains balanced budgets for general, categorical, capital outlay, insurance, and bond funds as well as managing an allocation for one-time and ongoing funds. | <i>Number of completed departmental budget forms received through annual allocation process = 45</i> <i>Ending Balance/Budget reserve percentage = 28.34%</i> <i>Number of BERF forms processed = 6</i> |

| | |
|---|---|
| SAO #2: Fiscal Services provides managed and centralized purchasing and contractual services for all college departments. | <p style="text-align: center;"><i>Number of Purchase Orders Created = 1,428</i></p> <p style="text-align: center;"><i>Number of contracts processed/reviewed = 59</i></p> |
|---|---|

b. What changes and initiatives were undertaken during the review period to improve SAO outcomes? Administrative Services held multiple budget workshops to increase the number of Budget forms and Budget Enhancement Request Forms.

The Fiscal Services Specialist has work with individual departments on the Galaxy Financial System and assisted them with the creation of purchase requisition. Ms. Tautala has also attending contract training with CAPPO which, allows her to review contract more efficiently.

5. Strengths, Weaknesses & Accomplishments/Activities

a. List and comment on the major strengths of the program, area, or unit.

- *Balanced budget with a 28.34% reserve.*
- *Received a clean audit report with no findings.*
- *Ability of Business Office staff to build relationships Departments regarding monthly budget review.*
- *Provide timely assistance for expenditure of funds for departments.*
- *Work with external departments on quarterly and final reporting needs.*

b. List and comment on the major weaknesses of the program, area, or unit. Discuss gaps or issues identified in section 4 and propose solutions.

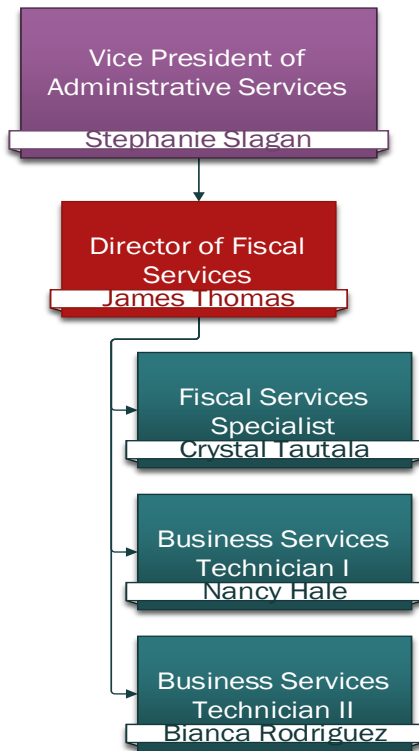
- *Lack of consistent training for external departments.*
- *Training materials provided to college departments regarding utilizing Fiscal Services needs to be improved.*

c. List activities and discuss accomplishments during review period.

See attached board reports.

6. Human Resources and Staff Development

a. Provide current organization chart of the program, area, or unit, showing key functions and responsibilities.



b. Are current management and staff adequate to perform functions and responsibilities satisfactorily and to achieve program, area, or unit goals? Explain.

The number of Federal Grants scholarships are increasing, so there may be additional need for more personnel, including a Budget Analyst to help take on the added budgeted programs.

c. Describe specific professional development activities in which program, area or unit members participate and explain how such activities benefit or enhance the program and support and facilitate student learning.

- *Fiscal Services Specialist: CAPPO CA association public procurement professionals, College Buys conference*
- *Business Office Technician II: CASE Conference, and Alumni trainings.*
- *Director of Fiscal Services: RCOE trainings, MicroStrategy World, Governor's budget workshop*
- *VP: ACBO conferences, ACCCA, COVID-19, and SWACC and RSRMA Insurance Training*

d. Describe areas of unmet professional development needs among personnel in this program, area, or unit, if applicable, and outline plans to address these needs.

- *Contract trainings*
- *Student account processing training (Ellucian)*

e. Describe organizational changes that would improve program, area, or unit performance. Provide timelines for the achievement of such changes and describe measures that assess the effectiveness of such changes.

- *An increase in department staffing to support workload.*

7. Facilities

- a. Are current facilities adequate to support the program, area, or unit? Explain.

The Administrative Services Department has moved into their new space which is adequate for current and future staffing.

- b. Describe plans for future changes to support facilities.

The Administrative Services Department moved into their new facilities and there is currently no need for expansion.

8. Technology and Equipment

- a. Is the current technology and equipment adequate to support the program, area, or unit? Explain.

Yes, these needs are currently being met.

- b. Describe plans for future changes to support technology or equipment.

QuickBooks software needs to be upgraded every two years to ensure updates are received. Administrative staff may also need upgraded laptops every 2-3 years ensuring the ability to work remotely when traveling.

9. Financial Resources

- a. Provide an appropriate financial report for program, area, or unit during reporting period. Explain any significant deviations from previous reporting period.

| 2019-2020 | | |
|---------------------------|----------------|----------------|
| Fund / School Code | | |
| 11 | | |
| Advertising | \$2,000.00 | \$534.20 |
| Audit | \$24,024.06 | \$24,024.06 |
| Benefits | \$207,655.22 | \$157,438.21 |
| Communications | \$38,313.00 | \$29,639.03 |
| Conferences | \$4,499.77 | \$794.00 |
| Contracts | \$207,184.28 | \$191,685.11 |
| Copying/Printing | \$6,063.00 | -\$11,693.56 |
| Debt Retirement | \$1,029,188.00 | \$787,093.75 |
| Equipment | \$1,817.79 | \$1,753.92 |
| General Apportionments | \$1,693,300.00 | \$1,434,606.00 |
| Interest | \$1,089.00 | \$323.96 |
| Liability Insurance | \$8,679.50 | \$0.00 |
| Memberships | \$4,164.00 | \$4,164.00 |
| Other expenses | \$1,239.00 | \$248.12 |
| Postage | \$15,636.00 | \$10,255.22 |
| Rents and Leases | \$278,407.96 | \$160,623.15 |
| Salaries | \$367,021.44 | \$254,949.34 |
| Services | \$13,695.88 | \$5,533.99 |
| Student Workers | \$13,087.00 | \$2,917.88 |

| | | |
|-----------------------|--------------|--------------|
| Supplies | \$9,691.00 | \$4,490.75 |
| Travel | \$3,471.00 | \$139.15 |
| Utilities | \$245,816.10 | \$191,553.49 |
| 41 | | |
| Building/Construction | \$750,000.00 | \$425,387.69 |
| Contracts | \$150,000.00 | \$1,699.34 |
| Equipment | \$0.00 | \$16,422.25 |
| 43 | | |
| Audit | \$0.00 | \$1,695.94 |
| Contracts | \$1,263.00 | \$0.00 |
| 61 | | |
| Benefits | \$0.00 | \$8,161.45 |
| Salaries | \$0.00 | \$196,944.06 |

b. Describe whether the current budget is adequate to carry out the responsibilities of the program, area or unit or operation.

The current budget is adequate; however, we will need additional funding if/when we hire a Budget Analyst.

c. Describe plans for future budget changes, if any.

Additional personnel funding as detailed above.

10. Four-year plan

a. Place future request for resources (human, facilities, technology & equipment, and financial) in a four-year matrix to facilitate future planning.

| | | | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------|-----------------------------|--|------------------|-----------------------|--------------------|-----------------------|
| Future Area Needs | Human Resources | | | Budget Analyst | Budget Analyst | Budget Analyst |
| | Fiscal Resources | | | | | |
| | Physical Resources | | Remodel/ Move | | | |
| | Technology Resources | | Remodel/ Move | QuickBooks upgrade | Laptop upgrades | QuickBooks upgrade |

Board Reports

8/2/2019

- Messner & Hadley was on-campus working on the 2018-2019 audit.
- Currently working on closing out 2018-2019
- Processing Spring and Summer 2019 Employee Fee Waivers.
- Fiscal Year 2018-2019 Budget Clean-up
- Enrollment Billing for Sheltering Wings
- Return Unclaimed Scholarships to Foundation
- Research and Update Inmate Student Accounts (ongoing)
- Reconcile District Bank Accounts for June 2019
- Reconcile G5 Federal Funds with Financial Aid
- Prepare Depreciation Report for Auditors
- Process Final Federal Pell Grants for Summer 2019
- New Konica Minolta Machines been installed.
- 2019-01 Needles Interim Student Housing was bid and awarded.
- 2019-02 Needles Construction will be bid out in the next few weeks.
- 2019-03 College Services Building Renovations in the next few weeks.
- Staff also attended the following trainings:
 - SRSMA/RSIA Meeting (Stephanie)
 - ACCCA Admin 101 (Stephanie)
 - Financial Management Advisory Committee Meeting (Jim)
 - Chancellor's Office State Budget Workshop (Stephanie)

9/10/2019

- Completed 2019/20 Budget.
- Collect, Process & Record Spring/Summer 2019 Employee Fee Waivers
- Research & update student accounts (ongoing)
- Complete financial questions for Accreditation (Draft)
- Review Payment Plan activity – send notifications, if necessary
- Post Choice Scholarships to student accounts when revenue received.
- Update Inventory list
- Research if amount owed to PVC from Spring 2019 Sheltering Wings
- Document procedures in Business Services
- Upcoming Meetings / Conferences / Training:
 - 09/04-05/19 2019 Construction Risk Summit in Torrance – Stephanie & Crystal
 - 10/02-04/19 CASE Conference in San Diego – Stephanie
 - 10/23-24/19 RSIA/RSMRA Strategic Planning Seminar in Rancho Mirage – Stephanie
 - 10/28-30/19 2019/20 ACBO Fall Conference in San Diego - Stephanie
 - 12/02-06/19 Federal Student Aid training in Reno, NV - Crystal

11/5/2019

- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Spring/Summer 2019 Employee Fee Waivers
- Complete Schedule of Depreciation
- Update Inventory list
- Complete Return to Title 4 Reimbursement application for the Chancellor's Office
- Review 9700 Clearing with RCOE

- Set up the OPEB trust with PARS.
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)
- Meetings / Conferences / Training Attended this Month:
 - 10/02-04/19 CASE Conference in San Diego – Stephanie
 - 10/04/19 FMAC meeting in Riverside - Jim
 - 10/17/19 Ellucian 2-hour consultation/training (student accounts) teleconference – Jim
 - 10/23-24/19 RSIA/RSMRA Strategic Planning Seminar in Rancho Mirage – Stephanie
 - 10/25/19 Strong Workforce (SWP) Workshop in San Bernardino - Stephanie
 - 10/28-30/19 2019/20 ACBO Fall Conference in San Diego - Stephanie

11/30/2019

- We have finally filled two vacancies in our Department.
- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Spring/Summer 2019 Employee Fee Waivers
- Update Inventory list
- 2019FA BOGs not applying – review and correct (Ellucian consulting with Adam & Shelley)
- Begin prep work for 1098Ts.
- Review 9700 Clearing with RCOE
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)
- Meetings / Conferences / Training Attended this Month:
 - 11/01 & 04/19 Ellucian 3 hours consultation/training (student accounts) teleconference – Jim
 - Community College League of California in Riverside - Stephanie

12/3/2019

- Certain California College Promise Grants (CCPG), formerly known as the Board of Governors Fee Waivers, are not applying to student accounts in Colleague (our student account database). One semester is reviewed at a time and errors are corrected as they are found. The review and correction of Fall 2019 is complete. We are going to process Summer 2019 during December 2020 with Spring 2020 scheduled for January 2021. (Adam and Shelley assist.)
- We are rebilling Fall 2020 in Colleague every business night. This will post all the changes that are made to a student's account each night. Colleague provides a list of all the changes which is reviewed each business morning by Fiscal Services staff. Any questionable transactions are reviewed and corrected, if needed. (Shelley and Colleague consultant assist.)
- We will begin rebilling each semester prior to Fall 2020 during December. Each prior semester will only need to be rebilled one-time because they are closed.
- Nightly Rebill for Spring 2021 will be set up during December 2020.
- Recording the first list of students who withdrew from Spring 2020 classes due to COVID-19 in Colleague is almost complete. A&R has notified us that there are additional withdrawals we will need to record to student accounts. (Shelley provides the list of students.)
- During October we started a process during which we will mail California College Promise Grant applications to each student housed in a correctional facility who owes a balance in their student account for the Fall 2020 semester. We will continue this process during December with a completion goal by the end of January. (Adam provided list.)
- During October we began evaluating placing holds in Colleague on inmate, OSR students who owe a balance in their student account.

- We continued preparing several audit worksheets during November 2020. These worksheets include our Depreciation Schedule, the Schedule of Expenditures of Federal Awards & the Schedule of Expenditures of State Awards.
- Our Auditors were in office during the week of November 14. We provided documents as requested and answered their questions throughout the week.
- We have recorded Employee Fee Waivers through Spring 2020. During December 2020, we will process and record Summer 2020 Employee Fee Waivers.
- We are holding weekly COVID-19 SAFE Reopening Plan Meetings. This guide will be used campus-wide to reopen the campus when we are cleared by Riverside County Public Health and the State of California.
- We have received signed contract documents for the Needles Mezzanine Project and will hold our pre-construction meeting on December 3, 2020.
- The Foundation is currently holding the Giving Tuesday Campaign.
- The Foundation applied for \$150,000 for the Finish Line Scholars Program Emergency Grant for 2020-2021. This grant will be available yearly for 20 years and will be a combination of emergency grants and scholarships to help students complete their educational goals and transfer to four-year universities.
- Pell grant checks have been issued to students as requested by Financial Aid.
- Student Connectivity grants were issued to students as a part of CARES Act Funding to help pay for internet services. Students also received CARES Act emergency grants.

2/6/2019

- 2019 1098Ts were mailed to students and posted to their online accounts on 01/31/20.
- Electronically file 2019 1098Ts with the IRS
- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Fall 2019 Employee Fee Waivers
- Update Inventory list
- BOGs not applying in Colleague – review and correct (with Adam & Shelley)
- Review 9700 Clearing with RCOE
- Research COTOP
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)
- Meetings / Conferences / Training Attended this Month:
 - 01/14-15/20 ACCA/ACBO Governor’s Budget Workshop in Sacramento – Stephanie, Jim, and Biju
 - 01/29-31/20 SWACC Annual Conference in Rancho Las Palmas – Stephanie

3/2/2019

- BOGs not applying in Colleague – review and correct (with Adam & Shelley)
- Review 9700 Clearing with RCOE
- Research SBEDC accounts receivable.
- Research COTOP
- Form 700 due this month
- Free Fund 91 funds
- Find a way to record student Representation Fee in Ellucian
- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Fall 2019 Employee Fee Waivers
- Update Inventory list
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)

- Meetings / Conferences / Training Attended this Month:
 - 02/16-21/20 CAPPO in San Diego – Stephanie & Crystal
 - 02/21/20 Ellucian 4 hours consultation/training teleconference - Jim
- 02/26-28/19 ACCA Conference in Riverside - Stephanie

4/6/2019

- Research COTOP
- Work on Student Accounts and Student Billing
- Budget Forms were sent out to departments and divisions with a due date of April 15, 2021.
- Find a way to record student Representation Fee in Ellucian
- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Fall 2019 Employee Fee Waivers
- Update Inventory list
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)
- Attend Meetings with RCOE, Riverside County Public Health, ACBO, and the Chancellor’s office regarding COVID-19 essential services and updates.

5/5/2019

- BOGs not applying in Colleague – review and correct – start with 2019FA (with Adam & Shelley)
- Review 9700 Clearing with RCOE
- Research SBEDC accounts receivable.
- Research COTOP
- Free Fund 91 funds
- Find a way to record student Representation Fee in Colleague
- Add CVID code in REFND screen of Colleague.
- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Fall 2019 Employee Fee Waivers
- Update Inventory list
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)

6/2/2019

- BOGs not applying in Colleague – review and correct – start with 2019FA (with Adam & Shelley)
- Year-end procedures
- Review 9700 Clearing with RCOE
- Research SBEDC accounts receivable.
- Research COTOP
- Free Fund 91 funds
- Find a way to record student Representation Fee in Colleague
- Construction Contracts/Bids – Claypool Temp classrooms, Claypool remodel & Crain remodel
- Collect, Process & Record Fall 2019 Employee Fee Waivers
- Update Inventory list
- Review Payment Plan activity – send notifications if necessary (ongoing)
- Research & update student accounts (ongoing)
- Document procedures in Business Services (ongoing)