



Rancho Santiago Community College District District Services Administrative Unit Review

FISCAL SERVICES

2013-2015

I. Department Mission Statement: *(Please provide a mission statement for your unit.)*

The primary mission of the Fiscal Services Department is to efficiently and effectively serve as the financial center for the District's fiscal operations while providing excellent service to our various "customers". Our main functions include budgeting, accounting, accounts payable, payroll, and Datatel project management. In conjunction with the colleges, the Fiscal Services Department coordinates the annual budgetary process which establishes the expected District revenues, manages general fund and other special funds, properly records actual revenues and expenditures, assures the timely payment of district obligations for the payment of wages and salaries to staff and outside contractors and vendors, provides reports for monitoring budget and expense performance, and complies with external reporting requirements.

II. Functions and services: *(Please provide the basic functions and services for your unit.)*

See Attachment #1

III. Customers and recipients of services: *(Who are the customers/recipients of your services?)*

All District divisions and departments
Public requesting information
Federal, State and Local Agencies
Private organizations and foundations
Students
Vendors

Attachment 1

II. Functions and services:

These areas ensure all district accounts and funds undergo an annual independent financial audit and follow-up and resolve any related audit issues. We monitor federal, state, and local law changes and revise our practices and procedures as necessary to comply with applicable provisions. We prepare a variety of financial and investment reports, forecasts and projections, cash flow statements, and other various information, calculations and reports for use by internal and external users. We prepare the annual budget assumptions for review and discussion with the Fiscal Resources Committee, establish the revenue budgets, and provide the campuses with their expenditure allocations. We record, summarize and analyze all financial and budgeting transactions for all District funds. We provide reporting for Full Time Equivalent Student (FTES) information compared to target, and fully satisfy compliance reporting and internal requests for attendance information. We also coordinate student financial aid disbursement activities with Financial Aid and Accounts Payable departments and perform internal audit functions as necessary.

Accounts Payable

The Accounts Payable Department performs the primary non-payroll disbursement function for the District which plays a critical role in its financial cycle. We process for payment the general obligations of the District in accordance with current state and federal laws, education code, district policies and procedures and audit practices. To comply with this we ensure the accuracy, completeness and appropriateness of payments made to outside vendors for goods and services, to staff for expense reimbursements and to students for grants, tuition refunds, stipends and other reimbursements.

In addition, we are responsible for the consistent application of relevant controls, policies, procedures, Federal and State laws in payment processing therefore we disseminate, explain and interpret district, state and federal regulations related to accounts payable functions and implement new district policies and procedures resulting from new legislation. We assist the district in accomplishing its objectives by using a systematic, disciplined approach to evaluate and improve the effectiveness of the entire payables process. Furthermore, we undertake wider roles in fraud prevention, cost reduction, workflow system solutions, cash-flow management and internal controls.

To effectively carry out our functions, we maintain good relationships with vendors through accurate and timely payment and response to inquiries. We closely monitor our timing of payments in order to take discounts, maintain satisfactory credit ratings and avoid or minimize interest expense and penalties due to late payments. We also coordinate the accounts payable activities with the Purchasing Department, Warehouse or receiving departments. We maintain effective relationships with the Orange County Department of Education (OCDE) personnel and departments for a smooth payment processing.

The department provides for an efficient document processing through district-wide centrally-controlled vendor files and vendor payment history. We perform Taxpayer Identification Number (TIN) matching against IRS and SSN records district wide to properly identify correct SS# for students and maintain accurate 1099 payee information to decrease backup withholding and penalty notices and reduce the error

rate in TTN validation. We establish and maintain vendor records and archiving of files in accordance with county, local, and state requirements and IRS regulations.

Accounts Payable is required to prepare, withhold, remit and file quarterly and annual reports to Federal and State Agencies for 1099, 1042, 592, 542, etc. We also prepare and provide reports to the Board of Trustees and listings, schedules, documentations and files to OCDE and internal/external auditors.

Payroll

The Payroll Department is responsible for the collection, preparation, and the timely and accurate processing of the payroll. This includes the proper calculation of payroll taxes and retirement information for all district employees. We process retroactive payments, contract changes and corrections on an as needed basis. Payroll serves as a resource to all district employees regarding any and all payroll issues. Our Payroll Specialists analyze source documents from Human Resources and Risk Management to ensure proper taxation and withholding to each employee. The payroll staff assures compliance with all Federal and State regulations, along with District policies and procedures. Our staff also assists other departments with calculating budget costs associated with new positions.

The department continually updates and adapts to changes in accounting, tax and retirement law regulations. This ensures that our employees pay is accurate and our employees will have up to date salary calculations. The Senior Payroll Specialist maintains records of each employee voluntary deductions and all remittances. This includes any voluntary insurance, union dues, membership dues, savings accounts, retirement accounts, etc. The Payroll staff maintains and updates the Employee Information System with Leave Activity, Pay Check calculations and W-2 copies. This website is available to all employees from any computer at any time. The staff verifies all leave taken to assure compliance with Education Code requirements, collective bargaining agreements. The Accounting Manager of Payroll holds Quarterly Timekeeper meetings to keep all sites up to date with Leave procedures and policies.

With the help of our new Employee Time and Attendance system we balance and process each employee absence on a real time system. We post accruals and absences taken and running balances that are available to each employee through any computer and at any time. This allows our employees to monitor their leave time with the most current balance information available.

Using our scanning program, payroll audits and files various forms and timecards for historical documentation. We now audit leave forms in this system as they route electronically from the employee to the supervisor's approval and payroll's auditing and finally the posting of the leave in the Employee Time and Attendance System (TNAS/EIS). The timesheets also follow this approval/auditing routing, but instead are posted to the County's payroll system for payment.

The Accounting Manager of Payroll audits, reconciles and files annual, quarterly and monthly reports to Federal and States Agencies. These forms include W-2, W-2C, 1099, 941, DE9423, etc. We process and oversee our third party administrator for our Tax Sheltered Annuity (403(b)) and Deferred Compensation (457) plans.

The department prepares and provides necessary schedules, documentation and files to various auditors. Whether it be our Internal, external auditors or Federal Grant auditors, we furnish all employee payment information to comply with various accounting procedures and Federal and State laws.

Project Management

The District is currently operating on a fully integrated system called Datatel, an institution-wide information system package serving three key areas: Finance, Human Resources (HR) and Student Services. Project Managers are assigned to each of these areas. One of our primary duties is to provide ongoing support to end users in the most responsive method possible.

Under the direction of the Assistant Vice Chancellor of Fiscal Services, the Finance Project Manager is centrally located at the District Office. We work directly with Information Technology Services (ITS) to coordinate with HR and Student Services to get the most out of our integrated system. We also continue to assess current financial processes and reporting needs of end users and external agencies. Finance training manuals were developed during the implementation stage and they are being updated every year as we provide general ledger/ budget training to new Datatel users.

We act as a liaison among the functional department management and staff, ITS staff, vendors and consultants. It appears that effective and collaborative working relationships have been established between Project Managers and staff throughout the last five years of Datatel implementation. By using approved processes, related procedures and workflows, we constantly assess the operational integrity of the system. We work directly with ITS to review and test new patches as Datatel deploys them. We continue to update our procedures on adding new users into the system with appropriate security classes.

IV. Staffing: (Please summarize the status of your staffing since the last planning cycle and concerns.)

Since the last planning cycle, the Fiscal Services department has been reorganized with a net decrease in staffing of .5 FTE. The Director of Accounting position and two accountants have been eliminated. Our .475 FTE Senior Account Clerk has been transferred from Accounts Payable to Payroll. Our Internal Auditor, who had been previously reassigned as a Project Manager, is back full time in internal audit, and an Audit Specialist vacancy was created. In addition the department hired a new Manager of Fiscal Services. Other than the Audit Specialist, which we plan to fill in 2014, the department is fully staffed at this point. See the attached organization chart.

V. Budgets: (Please summarize the status of your department budget and concerns)

Comparing the Adopted Budgets, the total budget for the department in 2010/11 was \$2,921,028 versus \$3,069,680 for 2013/2014, an increase of 5% over this period. Of the total current budget less than 6% is related to non-personnel related cost. The cost increase during this period is largely attributed to the rising cost of various contracted services. In this next cycle, the department is researching bringing some previously outsourced tasks in-house to save on these costs in the future. Though there will be increasing costs for salary and benefits of current staffing, we see no need to request an increase in the department budget otherwise at this time.

VI. Department Assessment: *(Please provide internal assessment of your department (by all unit staff) and external assessment (from data provided by the District Services Satisfaction Survey, as well as other sources that your department would like to use). What recommendations would you like to bring to the District's attention?*

Internal Assessment:

See Attachment #2

External Assessment:

The district-side survey results regarding overall quality of services showed an average rating of 4.13 (out of 5) for Accounts Payable, 4.43 for Payroll, and 4.10 for Fiscal and Accounting. There were similar overall ratings related to helpfulness, knowledge, availability and timeliness. Though these all fall in the Good to Excellent rating, there is still room for improvement. Specifically in the Fiscal and Accounting and Accounts Payable areas, 5% of the respondents indicated our services overall were below average or poor. And 18% in Fiscal and Accounting and 15% in Accounts Payable felt our services were just average. While there were several positive statements made related to all three areas in the survey, there were also many negative comments as well. These are unacceptable results and our department will work to improve our service levels during this next cycle.

Recommendations:

Based on our internal assessment and the district-wide survey results, the department will strive to improve our customer service in various ways, including, but not limited to: Cross-training, timeliness, friendliness, respectfulness, communication skills, answering of phones, consistency, and remembering we are here to serve the colleges. In addition, based on the suggestions, the departments will create a FAQ set of procedures and post to the website.

Attachment 2

VI. Department Assessment:

Fiscal Services delivers accurate and timely information as required by laws, contracts, vendors, departments and employees at all times. The department staff meets to discuss and improve its services, and also holds periodic meetings with ITS and key stakeholders to discuss more efficient ways to do business. Services provided are relatively comparable to other Districts, though all Districts are unique. In some cases more services are offered at RSCCD. A new evaluation mechanism will be created in this next cycle to help us continually improve.

Accounting

The 2011/2012 fiscal audit issued on November 26, 2012 identified no material weaknesses over internal controls or audit findings to our financial statements. Four Federal compliance findings were disclosed related to 1) Early Head Start regarding expending money to independent parties that have been suspended or debarred by the Federal government, 2) direct loans in Financial Aid and the college's lack of documentation regarding reconciliations between SAS data and the loan detail records, 3) CAMP program eligibility, and 4) the TRIO programs not inactivating participants in the system. Additionally, there were three State compliance findings related to 1) To Be Arranged (TBA) hours for one course, which resulted in an overstatement of Full-Time Equivalent Students (FTES) of 0.41, 2) the development of an Extended Opportunity Programs and Services (EOPS) and Cooperative Agencies Resources for Education (CARE) advisory committee to periodically meet to ensure funds are spent in accordance with the guidelines of the programs, and 3) California Work Opportunity and Responsibility to Kids (CalWORKs) regarding documentation of eligibility for the program verified by the county contained in the respective student files. The District has established an appropriate corrective action plan to address these findings prospectively, and no audit adjustments were noted in the report.

The Accounting Department has successfully performed fiscal monitoring of \$36.5 million in Federal awards and \$14.3 million in State awards and a total number of 194 special projects and grants. The department processed over 2000 budget transfers, over 4,300 journal entries and created over 4,200 general ledger accounts in Datatel.

Staff spent a considerable amount of time during this year refining and communicating the year-end closing calendar to ensure proper cutoffs and effects on all departments with the goal of closing on time with the Orange County Department of Education.

Fiscal & Budget

A few major projects took place in fiscal year 2012/2013 with ITS. Work was initially completed for the absence e-forms and timecard e-forms for the Payroll Document Imaging project in September 2012. Orange Education Center and Centennial Education Center were the first ones to go live in using the electronic absence e-forms May 2013. Then other groups of individuals were brought on board and we continue to introduce small groups to this new process. As for timecard e-forms, it has been requested by the sites that Fiscal Services and ITS revisit the format for timecard e-forms. The sites would like for ITS to customize the e-forms to bring in data directly from Datatel for the part-time faculty. We will begin this process mid-November 2013.

Position control phase I covering salary payroll encumbrances was finished in February 2013 and the entire district went live with it in the following month, March 2013. Benefit encumbrances will be phase II of position control and it has been placed on the priority queue for ITS. Sites are reviewing reports and using the payroll encumbrances to assist them with their budget development process. Once benefits are encumbered, we will move into the final phase of position control. The final phase will allow individuals to quantify budgeted positions, track vacancies, and ultimately prevent budget deficits.

By June 2013, more than 475 users were trained in the general ledger and purchasing components of the Datatel system. Working together with ITS, Student Services and HR, we have successfully deployed over 41 software updates for this fiscal year. Some of the software updates are considered patches and others are enhancements and new features in Datatel. Software updates are always a central component of our Datatel system. Without testing and deployment of these updates, our integrated system would not operate properly and users would face many obstacles in performing their day to day tasks.

Fiscal Services worked closely with ITS on the migration of the District's entire database. We converted from the Oracle software to the Sequel software, which is becoming more prevalent for many Datatel districts to do. This project started late in 2010/2011 fiscal year and the conversion actually took place mid-July 2012, at the beginning of fiscal year 2012/2013. It was truly a team effort. The students team, human resources team and fiscal team all worked along-side with ITS to make this major migration happen successfully. We all did a great deal of testing in all Colleague environments to ensure that things were not getting missed. Kudos to ITS for a job well done! Once the conversion took place over the weekend, Fiscal came across a few minor problems with Colleague Finance but ITS was able to fix them all within the same week.

Accounts Payable

Fiscal year 2012-2013 was a year full of challenges for Accounts Payable both from internal and external factors. First, there was the establishment of a new Fund 13, the General Unrestricted One-Time Carryover Fund which in the beginning, created some G/L posting problems for payments. Secondly, when the district converted from Oracle to SQL, this slowed the 5-step check printing process from one minute and twenty seconds to three minutes and ten seconds per check run. Additionally, there was an incident during positive pay file transmittal that the system showed "not responding", a default behavior of SQL. This involved ITS programming to modify the code until it was corrected.

On the external side, the IRS revised the W-9 in December, 2011 for use in 2012. Under the revised W-9, there were additional federal tax classifications like C Corporation, S Corporation and Trust/estate. Because of this we had to review all non-individual 1099 vendors to ascertain that they are classified correctly. This involved the tedious task of obtaining their current W-9 and updating the data in the system.

The introduction of AB 1162 (Frazier) Student Financial Aid Debit Cards, prompted the district to send Request for Information (RFI) to various agencies who provide Financial Aid Payment Services through debit cards, prepaid cards or preloaded cards. Accounts Payable was involved in analyzing responses taking into consideration important factors like legal compliance, Personal Identifiable Information (PII); student privacy rights and Family Educational Rights and Privacy Act (FERPA); account features; deposit, withdrawal and delivery options; customer support capabilities and notifications; participating networks and locations; services, implementation and maintenance plan; fees and other charges; etc.

When California State Board of Equalization (SBE) required all e-merchants, including Amazon, to collect sales tax for all online purchases effective September 15, 2012 this changed the way we processed payments for sales tax. We have always self-assessed use tax using our tax rate for our online purchases which we remit directly to SBE. Amazon, which is used by our libraries for book purchases, ships from different locations and therefore uses different tax rates. We have to ascertain that we pay them our sales tax rate on every purchase.

This year, we made several payments to International Vendors in conjunction with sponsorship for student recruitment in Asia, South America and Europe and the trade mission in Mexico. We encountered difficulties in obtaining required documents to process payment like the W-8BEN Certificate of Foreign Status of Beneficial Owner of US Tax Withholding. An additional problem occurred when Mexican Customs held our check payment to the vendor for a week then the bank would have held the amount until the proceeds are collected, due to the large amount. To rectify this, we asked for the original check, voided it and replaced it with checks with amounts of less than \$7,000 each.

The Accounts Payable had our share of fraud incidents. There was a case of someone using the Santa Ana College's return address to mail bogus financial aid checks using photocopied online stamps. The Post Office wants us to pay for the stamps because the sender used our return address. Then, there was the Financial Aid Student who deposited 3 checks, 2 of which belonged to someone else. Another one was a prepayment for customized service to a non-existing company. Lastly, there was a financial aid check we issued that was cashed at a supermarket dishonored by our bank for stop payment. This check was reported lost and was therefore cancelled. The supermarket was demanding payment. We referred the matter to Orange County Department of Education who handles this.

Payroll

We have completed the development of the Electronic Leave form. We are now in the Security and training phase. We expect to complete the training phase by June 2014. The next task will be the

development of the Electronic Time Card through our new Image Now Scanning Document software. We hope to complete the development by next year.

Our payroll staff is processing the first of an expected five Retro Active payroll cycles this fiscal year.

As of June 30, 2013, the payroll department processed 37,504 pay checks. We generated 3,731 W-2 forms in 2012 for a total gross payroll of \$103,580,857.

Payroll is currently scanning the history portion of our Document Scanning project. We have scanned through the letter "D" and hope to complete this task by 2015. We are up to date with our scanning of the current documents that began in July 2012. We are planning to have all historical payroll miscellaneous files scanned to our new system by the end of 2014.

Payroll is continuing to work with PERS and STRS reporting issues to keep the Penalties and Interest charges to a minimum. These charges would be due to late or inaccurate reporting of retirement withholding. These charges began with the 7/1/2012 payroll cycles. We now must process any retroactive payments (including COLA's) within 30 days of the Board approval. This is a very tight timeframe for HR and payroll to comply with.

Due to Pension Reform, Payroll now processes 5 different types of retirement systems. We have PERS Classic, New PERS, STRS 2%@55, STRS 2%@60 and PARS. These changes have added an extra load of complexity to our payroll reporting.

Due to new legislation we are providing files for the Value of our Health Insurance, Group Term Life Insurance and additional .09% of Medicare on earnings over \$200,000 to be up loaded to our employee W-2 forms.

With the Affordable Care Act (ACA) payroll will now be responsible for reporting of Hourly employees and their hours worked each pay cycle. When an employee works 30 hours or more in one week, the ACA is now requiring we offer these employees Health Insurance Coverage. This monitoring is complex and requires accurate details in order to comply with this new legislation.

VII. Work Plan: (As a result of the assessment process, what initiatives does your department want to address in 2013-2015? Please identify which RSCCD goal(s) and strategic plan objective(s) it addresses. What resources do you need to achieve these goals, and how will you know you have achieved it?)

Service Initiative Goals your department would like to address (include RSCCD goal(s) # and strategic plan objective(s) # being addressed)	Unit Outcome (The client) will (intended outcome) as a result of (function or action)	Criteria for Success How will you know you've achieved your goal?	Resource Needs What resources (personnel, technology, fiscal) do you need to achieve your goal?	Results After two years, how well did you achieve your goal(s)?
1. Strengthen internal controls to safeguard assets and adhere to Federal/State guidelines for all of our programs and grants (RSCCD goal 5, strategic plan objective B)	District departments will meet all guidelines and have no audit findings	No audit findings	Internal Audit staff, Resource Development staff	
2. Develop/revise procedures for fiscal services related to budgeting, accounting, payroll, accounts payable and Datatel project management (RSCCD goal 5, strategic plan objective B)	Staff will be better trained and district departments will understand our procedures	Improved service and survey results	Intranet, feedback from end users on additional items to address	
3. Enhance communication between district departments and colleges (RSCCD goal 5, strategic plan objective C)	Departments will better understand each other's needs and processes	Improved service and survey results	SharePoint software from ITS	
4. Continue department training on Datatel (RSCCD goal 4, strategic plan objective A)	Users will better understand the system functionality	Improved service and survey results	Access to trainers from various departments and training room equipped with computers	

Service Initiative Goals your department would like to address (include RSCCD goal(s) # and strategic plan objective(s) # being addressed)	Unit Outcome (The client) will (intended outcome) as a result of (function or action)	Criteria for Success How will you know you've achieved your goal?	Resource Needs What resources (personnel, technology, fiscal) you need to achieve your goal?	Results After two years, how well did you achieve your goal(s)?
<p>5. Continue to update Datatel integration by linking student cashing and student accounts receivables to enrollment reporting (RSCCD goal 4, strategic plan objective A)</p> <p>6. Work with ITS to bring processing of 1098-T reporting in-house (RSCCD goal 4, strategic plan objective A)</p> <p>7. Bring document imaging for Accounts Payable online (RSCCD goal 4, strategic plan objective A)</p> <p>8. Work with Financial Aid, Cashiering and OCDE to implement mechanism of disbursement of Financial Aid and vendor payments through ACH and/or prepaid cards (RSCCD goal 4, strategic plan objective A)</p> <p>9. Research and work with OCDE to obtain Fiscal Accountability status (RSCCD goal 5, strategic plan objective C)</p>	<p>The department will improve accounting of district revenues</p> <p>Students will have electronic access to 1098-Ts</p> <p>All our customers will benefit from having electronic documents and the department will be more efficient and environmentally friendly</p> <p>Students and vendors will have financial aid disbursed electronically</p> <p>All our various customers will benefit from having checks cut faster by the accounts payable department</p>	<p>Datatel will link student cashing and accounts receivable</p> <p>Project complete and being utilized, students have the ability to access current and historical 1098T information</p> <p>The department will have developed a process for ongoing imaging and started imaging previous years documents as well</p> <p>Project will be complete and students and vendors will have electronic access to funds</p> <p>County will recognize our status</p>	<p>ITS assistance, Datatel support, reports that mirror State Chancellor's Office requirements</p> <p>ITS assistance, WebAdvisor programming, Datatel support</p> <p>ITS assistance and Scanning machines and potentially contract or hourly personnel to assist</p> <p>ITS assistance and OCDE assistance, banking set up</p> <p>OCDE assistance, Board approval of new policies and job description, Internal Audit procedures for checks cut</p>	

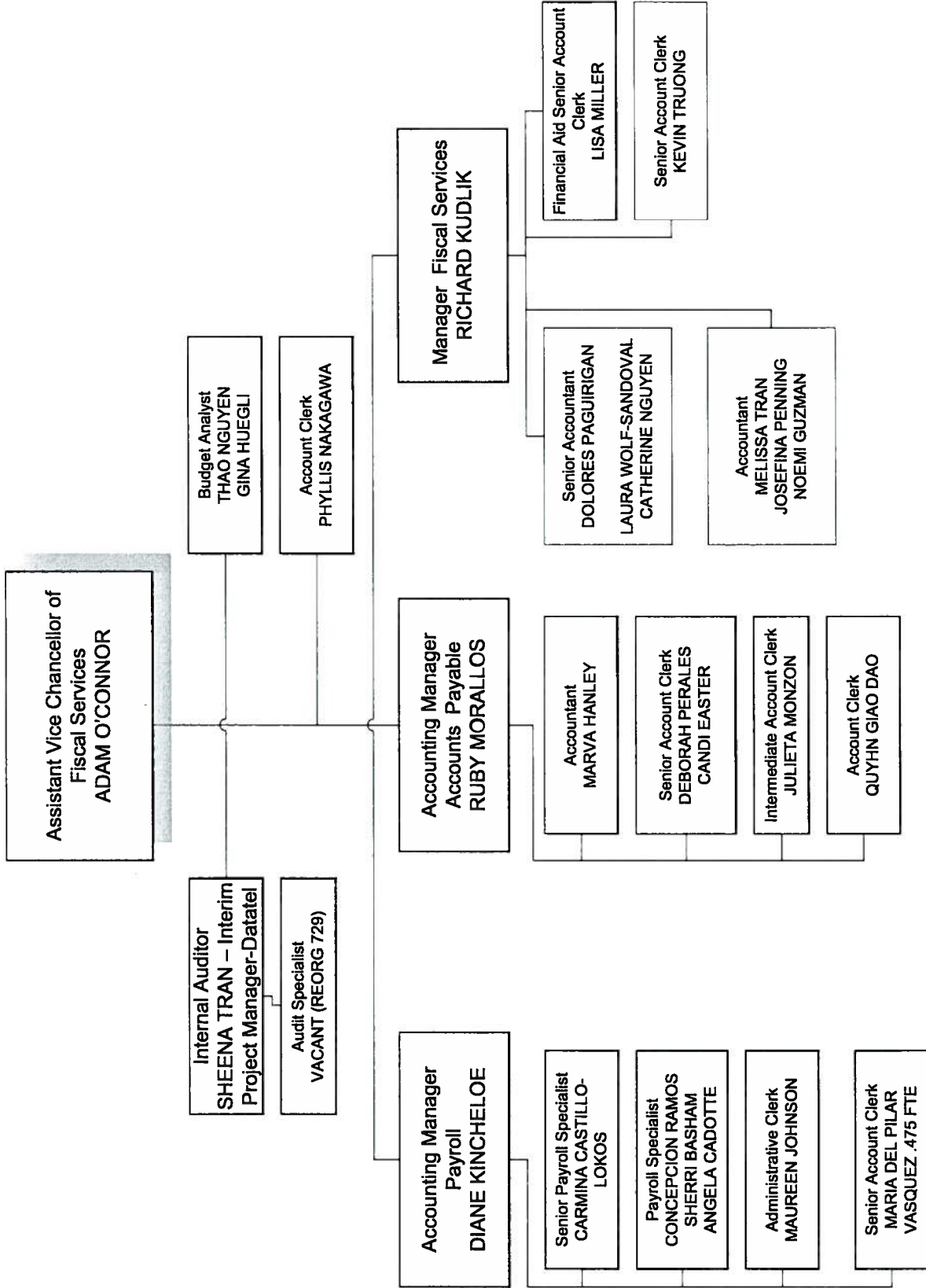
Service Initiative Goals your department would like to address (include RSCCD goal(s) # and strategic plan objective(s) # being addressed)	Unit Outcome (The client) will (intended outcome) as a result of (function or action)	Criteria for Success How will you know you've achieved your goal?	Resource Needs What resources (personnel, technology, fiscal) you need to achieve your goal?	Results After two years, how well did you achieve your goal(s)?
10. Create more usable workspace in the supply cubicle set up with two computers, scanners, microfiche reader and typewriter (RSCCD goal 4, strategic plan objective A)	The department will be more efficient with the additional workspace	Space created and utilized	Various equipment and/or furniture	
11. Audit and analyze Medical, Dental, Vision, Life Insurance and TSA billings for employees, dependents, retirees and cobras. Monthly reconciliations by employee completed. (RSCCD goal 5, strategic plan objective B)	The district will ensure that all bills are accurate and paid accordingly	Monthly reconciliations are prepared, reviewed and approved	Internal Audit, ITS and Payroll staff, health & welfare enrollment information & changes	
12. Perform risk assessment on entire districtwide processes and create full scope audit program (RSCCD goal 5, strategic plan objective B)	The district will identify and prioritize risks in order to mitigate liabilities and non-compliance with laws and regulations	An audit program is created, maintained and followed with recommendations for improvements being made	Internal Audit staff, input from key stakeholders at District and campus levels	
13. Work with sites on Electronic Payroll Timecard processing procedures/Document Imaging and generate electronic absence forms and timecards (RSCCD goal 4, strategic plan objective A)	Timecards and absence forms are all processed and approved electronically, with few exceptions	All departments at both colleges and the District are trained and utilize the electronic timecard and absence reporting systems	ITS support for setup, Fiscal and Payroll staff for testing & training, software to process timecards and absence forms electronically	

Service Initiative Goals your department would like to address (include RSCCD goal(s) # and strategic plan objective(s) # being addressed)	Unit Outcome (The client) will (intended outcome) as a result of (function or action)	Criteria for Success How will you know you've achieved your goal?	Resource Needs What resources (personnel, technology, fiscal) you need to achieve your goal?	Results After two years, how well did you achieve your goal(s)?
14. Work closely with Seville to close out projects that have been completed at SCC (RSCCD goal 5, strategic plan objective B) 15. Continue to work closely with Facilities Planning to ascertain that retentions, escrows, stop notices, release of stop notices, bonded stop notices, etc. for construction payments are accurate and are properly applied (RSCCD goal 5, strategic plan objective B)	Previously incomplete construction projects will receive DSA approval Liabilities and stoppages on construction projects will be minimized, if not eliminated	Open SCC projects receive an "A" number from DSA Few, to no, stop notices, liens and/or lawsuits related to contractor payments on construction projects	Facilities staff, architect & engineer reviews of plans and work with DSA to closeout open projects Senior Accountant in Facilities, qualified oversight of contractors at construction sites (e.g. construction management)	
16. Improve the presentation of the district budget book (RSCCD goal 5, strategic plan objective C) 17. Reconcile and finish cleaning up all balance sheet accounts and write off all uncollectible receivables to each student account (RSCCD goal 5, strategic plan objective B)	Users & the general public will better understand the District's budget and the process by which it is developed The District will have a more complete understanding of its outstanding student receivables	Enhanced understanding of the District's budget by laymen/non-finance individuals All balance sheet reconciliations are completed monthly and student A/R has been analyzed and cleaned up	Feedback from various campus personnel & examples of other District budget presentation materials Accounting staff, ITS support for A/R reporting information, Datatel reports	

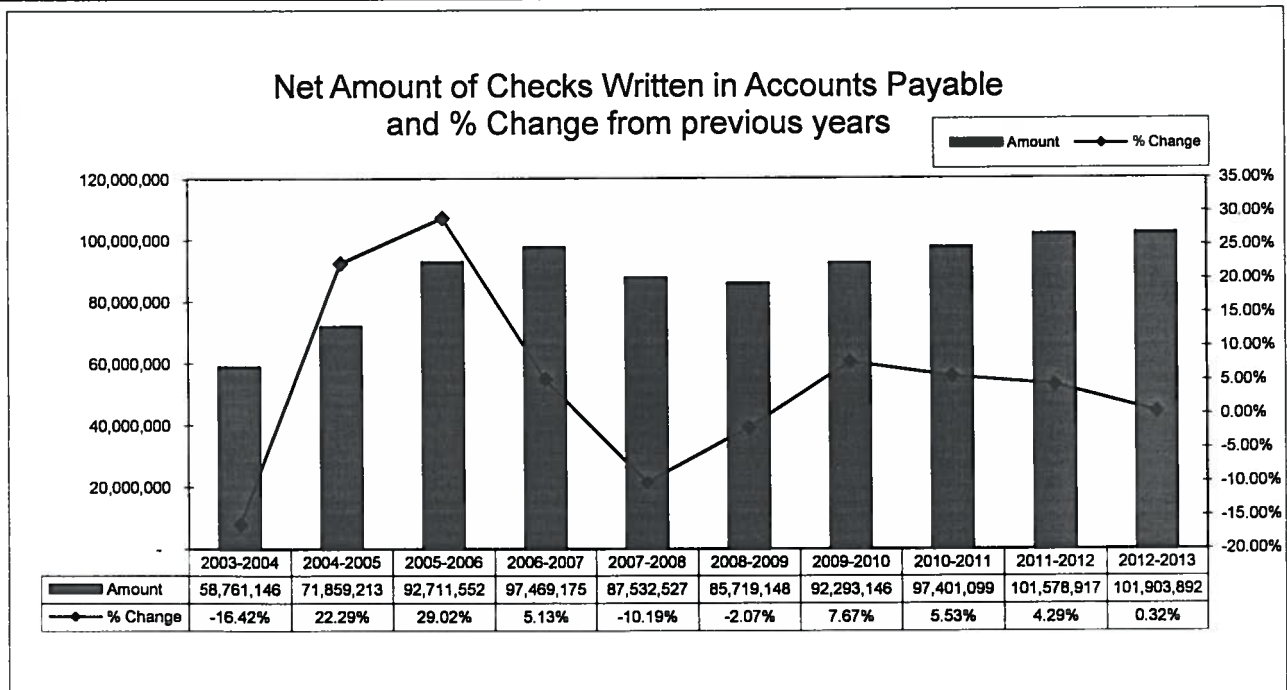
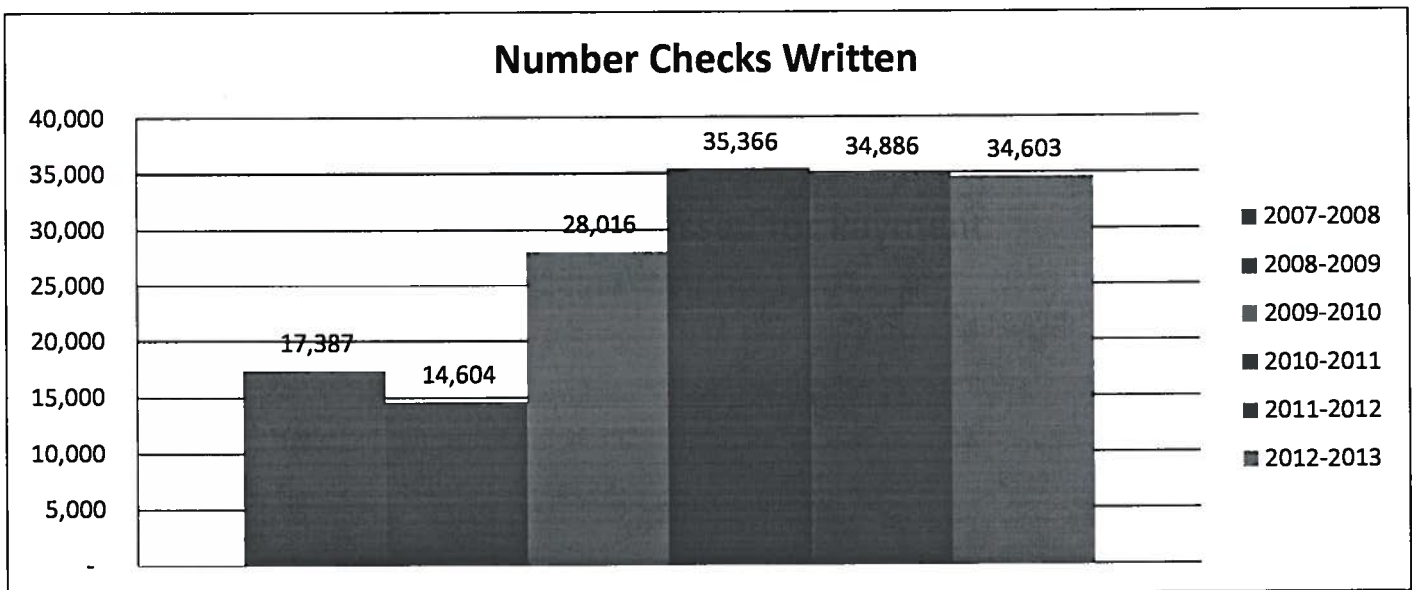
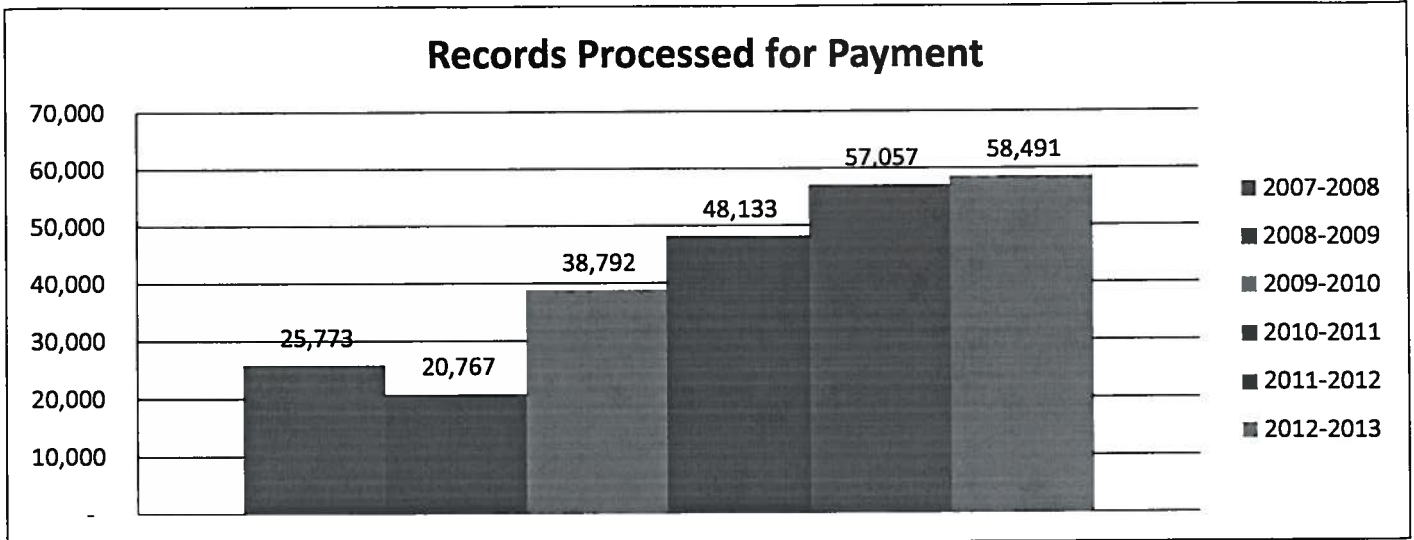
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18. Update Board Polices and Administrative Procedures in the Fiscal area(RSCCD goal 5, strategic plan objective C)	The District will run more efficiently with clear guidance from the Board regarding the policies and procedures to be used daily	The Board has approved revised policies and procedures which more accurately reflect current operations	Vice Chancellor and staff, Board of Trustees staff, input from fiscal managers and staff	
19. Include all Auxiliary Funds in reports to the Board of Trustees for P.O.s and Checks (RSCCD goal 5, strategic plan objective B)	Enhanced transparency of information related to all fiscal areas consistent with the general fund	Auxiliary P.O.'s and checks are consistently appearing on the Board agenda	Auxiliary staff support, ITS support to create report, Chancellor's staff, Datatel reports,	
20. Complete transition plan for Auxiliary Services (RSCCD goal 5, strategic plan objective C)	Allows for centralization of all business and fiscal operations for increased efficiency	A new organizational chart is finalized and approved, and staff are integrated into District operations	Fiscal and Auxiliary services staff, Human Resources staff	
21. Create mechanism for evaluating Fiscal Services programs (RSCCD goal 5, strategic plan objective C)	Periodic reviews of the department will aid in making improvements and will meet accreditation requirements	A periodic departmental review is completed and monitored	Fiscal staff, reporting mechanism that is approved and static	

Service Initiative Goals your department would like to address (include RSCCD goal(s) # and strategic plan objective(s) # being addressed)	Unit Outcome (The client) will (intended outcome) as a result of (function or action)	Criteria for Success How will you know you've achieved your goal?	Resource Needs What resources (personnel, technology, fiscal) you need to achieve your goal?	Results After two years, how well did you achieve your goal(s)?
<p>22. Working with ITS, institute Phase II and III of the Position Control system (RSCCD goal 5, strategic plan objective B)</p> <p>23. Finalize agreed upon language for appropriate use of RDA funds (RSCCD goal 5, strategic plan objective C)</p>	<p>A thorough and complete position control system will allow for better budgeting and tracking of salary and benefit costs, District-wide</p> <p>District and campuses will agree upon the most appropriate use of RDA funds to benefit students</p>	<p>Full-time, contracted positions are tracked individually and reconciled with Human Resources, periodically</p> <p>RDA funds will be allocated in accordance with agreed upon criteria as established through the participatory governance process</p>	<p>Fiscal staff, ITS support, Human Resources staff, Datatel information and reports</p> <p>Fiscal staff at District and the colleges, language from State regarding limitations on use of RDA funds, if any</p>	

**Rancho Santiago Community College District
 BUSINESS OPERATIONS AND FISCAL SERVICES
 FISCAL SERVICES**



Accounts Payable Graphical Information



Payroll Graphical Information

