Merced College Mission Statement: In a rapidly changing and increasingly global society faced with great challenges, Merced College faculty, staff, and leadership are committed to continuously improving methods of providing an accessible, affordable, and relevant education that improves the quality of life for all students and their communities.

Recognizing that education is never a mistake, Merced College serves as a gateway to the future by welcoming all students from our richly diverse region. We prepare our students for the next stage of their lives by providing the following:

- A supportive environment
- Committed and caring faculty, staff, and leadership
- Mutually beneficial community partnerships
- State of the art facilities
- The latest technology

Approved by the Board of Trustees on September 6, 2011
The Annual program Review is conducted by Administrative Services by each department and consists of an analysis of changes within a specific area. It should be submitted or renewed each year in anticipation of budget planning for the fiscal year, which begins July 1 of the following calendar year.

The questions on the subsequent page are intended to assist you in planning for your department. If there is no change from your prior report, you may simply resubmit the information in that report (or any portion that remains constant) from the prior year.

Please include pertinent documents such as service area outcomes assessment reports and data analysis specifically supporting any requests for new staff, facilities or equipment. You are encouraged to use lists, tables, and other formatting to clarify your requests and make them easy for large committees to review quickly. If there may be negative consequences for services, safety or other important concerns if the funding is not provided, please make this known in context.

Please retain this information for your department’s use and submit an electronic copy to Denise Butler (denise.butler@mccd.edu), Administrative Assistant to the Vice President of Administrative Services. She will post the documents to SharePoint for campus wide review.

Components of Program Review

Administrative Department Program Review contains the following sections:

1. Administrative Department Overview
2. Mission Statement
3. Administrative Department Functions
4. Changes to Department
5. Significant Changes
6. Five Year Planning Goals
7. Department plan to advance the strategic direction goals
8. Resource Needs/Financial Deficiencies
9. Report on previous year and current year Service Area Outcomes
10. Identification of Resources Needed to Achieve Goals
1. Administrative Department Overview

   The Business Services Office, under the direction of the Director of Business and Fiscal Services, oversees Payroll, Student Fees and Fiscal Services. Collectively, these offices are responsible for the following functions: Budget Development, Payroll Support Services, Student Fees, Accounts Payable, Accounts Receivable, Bookstore and Foundation Accounting, Categorical and Grants Accounting, and Financial Aid Disbursement. Business Services is responsible for safeguarding and monitoring the District’s assets to ensure its ongoing effective operations. In addition, the department implements internal control procedures to ensure fiscal activities are conducted in accordance with General Accepted Accounting Principles, the Budget and Accounting Manual and Financial Accounting Standards Board.

   In 2010, the District Board of Trustees approved the re-organization of Administrative Services. As a result, the previous positions of Director of Business Services and Director of Fiscal Services were combined into one position, Director of Business and Fiscal Services. This position directly oversees the Fiscal Services and Payroll departments. The departments that previously reported to the Director of Business Services, Print Services and the Bookstore, now report directly to the Vice President of Administrative Services.

   A new Senior Accounting Manager position was created to oversee the Fiscal Services department, which includes the Fiscal Services and Student Fees offices. In addition, one of our Accounting Technician III’s retired in June 2013. This position has not yet been replaced, however, we added a new Accountant position to the office. This re-organization allows for a better defined management structure and provides the department an opportunity to further enhance fiscal support services to the campus community.
2. Mission Statement

The mission of each of the operational units is as follows:

Payroll – To ensure all employees receive accurate compensation and Federal and State reporting is processed accurately and in a timely manner

Fiscal Services – To support the financial health and fiscal accountability of the District, with efficient and prudent practices and procedures

Student Fees – To collect fees and other revenue to support students, faculty and staff; Financial Aid Disbursement

3. Administrative Department Functions

Note: Identify and describe the services offered and the functions performed by the department.

Student Fees

A. The Student Fees Office collects student fees which may include enrollment fees, health fees, ASMC fees, club fees, material fees, sale of parking permits, transcript fees, duplicate degree, and credit by exam, class audit, test proctoring, library fines, and various other fees. The material fees include, but are not limited to, art related material fees, automotive, criminal justice ammunition, live scan, medical or nursing kits, and guidance testing.

B. The Student Fees Office also receipts money from donations for the Foundation and Scholarship accounts, the campus clubs and campus departments that raise funds through the sale of agriculture products, concerts, plays, food sales, and other fundraising events. The Student Fees Office also receipts for various departments on campus, including Fiscal Services, Payroll, Community Services and Child Development Center.

C. The Student Fees Office receives all transcript requests prior to being submitted to Admissions and Records. The student’s information is reviewed and confirmed that the student’s account is paid in full, and process any fees required for the transcript request.

D. The Student Fees Office regularly rebills all student accounts to keep their accounts updated with the most current billing information.

E. The Student Fees Office rolls all coin and counts all currency collected from the campus day parking pass ticket dispensers and receipt the money.

F. The Student Fees Office manages the Merced College Student Payment Plan. This is a deferred payment plan option for students who cannot make full payment and have a prior semester balance due and for international/non-resident students. This gives students the ability to continue with their education while taking care of past due balances.
G. The Student Fees Office works to collect old balances from students. When it has been determined that it is needed, the uncollectible balances are forwarded to National Recoveries Inc. (NRI) or California Community College Chancellors Office Tax Offset Program (COTOP).

H. The Student Fees Office issues refunds for enrollment fees if the student has completed a request form and has a credit balance.

I. The Student Fees Office distributes financial aid, scholarship, loan, R2T4, work study, stipend, faculty advances and reimbursement checks.

J. The Student Fees Office provides the accounting for the Merced College Foundation, Scholarship, Loan and ASMC accounts. This includes all receipting, disbursing, accounting, and statements for all activity in these accounts.

K. The Student Fees Office provides the accounting for the Merced College Bookstore. This includes the disbursing, accounting, and sponsor billing for programs that will reimburse MCCD for purchases, for the Bookstore accounts.

L. The Student Fees Office assists in the billing and receipting of the Business Resource Center, Career Advancement Academy, and Community Service classes that are offered to individuals and companies.

M. The Los Banos campus does not have any dedicated student fees staff at its location, however, designated staff perform this function on a regular basis. It should be noted that the Merced Campus Student Fees Office does not supervise the Los Banos staff that performs this function.

N. The Student Fees Office provides sponsor billings for the various government programs and worker compensation companies that pay MCCD for student’s tuition, health fees, parking, testing and material fees.

**Fiscal Services**

The Fiscal Services Office is center for the processing of payments, management of the budget and the oversight of the Districts general ledger, as well as the fiscal oversight for categorical funds and grants. Specifically, the office closely monitors the Governor’s January Budget, which initiates the budget development cycle. Based on the January budget, plus various assumptions, the District begins its budget development process. The District budget is built in three phases: preliminary, tentative and final. In addition, the office enters the budget into the District accounting system and monitors activity throughout the fiscal year.

Fiscal Services also establishes and maintains internal controls for various District processes, such as cash handling and expenditure of District funds. In addition, the office currently has two categorical Accounting Technicians who work very closely with District program managers in administering various categorical and grant funded programs. The Accounting Technicians maintain the accounting records and assist in preparing required fiscal reports to various state and federal agencies.

**Payroll**

A. There are two payrolls processed each month. The end of month payroll includes paying all contracted employees (faculty, management, full-time classified, part-time classified), short-term hourly employees and employees paid by stipends. Mid-month payroll includes paying all adjunct faculty, faculty overload and student workers. The Payroll Office has two Payroll Technician positions that are responsible for maintaining and verifying spreadsheets, hire forms, faculty assignment contracts and faculty load sheets.
They calculate and enter time sheets, assignment contracts and payroll deductions. They are responsible for maintaining spreadsheets that accurately calculate contracted employees payroll, adjunct faculty sick leave, short-term hourly days/hours worked and employees’ 401(b) and 457 salary deductions to comply with regulations and laws. They maintain spreadsheets and invoices for auxiliary departments (bookstore, MC Foundation and cafeteria).

Employees of the Payroll Office complete Verification of Employment forms, verify EDD Claims and process EDD Audit forms. The Payroll Supervisor ensures that the payrolls are accurate and processed on time. It is the responsibility of this position to ensure that the employees are paid from the correct account lines, at the correct pay rate and payroll deductions are correct. This individual is responsible for reporting and paying all employee/employer Federal, State and local agency taxes, CalSTRS, CalPERS and payroll deductions for each payroll. In addition, this position accurately prepares and files quarterly reports to Federal, State and local agency taxes; annually prepares reports and issues W-2’s accurately and timely.

B. A Payroll Technician maintains eligibility reports and pays the insurances (Blue Cross, Delta Dental, VSP and Keenan Life insurance) monthly for all current and new employees, retirees and employees whose status have changed; assist employees and retirees with insurance questions.

C. A Payroll Technician processes and voids the Financial Aid disbursements.

4. Have there been any changes in your department over the last year’s review which have had a significant impact on your program’s goals and/or effectiveness? If so, please explain the changes that have occurred and how the changes have impacted your program.

Fiscal Services – In May 2014, an Accountant position was added to assist with a higher level of grant compliance, development of grant processes, and other high level accounting and analysis duties within the office. With the prolonged vacancy of the Accounting Technician III position (since June 2013), the Accountant position ended up merely filling in for the vacancy. In September 2014, the incumbent Accounting Technician II in Accounts Receivable was promoted to Student Fees Supervisor. The Accounts Receivable position has remained vacant, with the duties being disbursed to other office staff. In November 2014, the vacant Accounting Technician III position was filled with the intent to eventually free up the Accountant to provide increased general accounting assistance. A new Budget Analyst position has also been created to assist with budget development and monitoring as well as other high level accounting processes. It is anticipated this position will be filled by Fall 2015.

Student Fees – Over the past year the department has experienced a multitude of staff changes. The previous Account Technician II for the Bookstore was promoted to fill the vacant Account Technician III position in Fiscal Services. In addition, the Account Technician II for the Foundation was transferred to the Bookstore position and another Account Technician II in Student Fees was transferred to handle the Foundation. These transfers resulted in the Accounting Technician II position in Student Fees becoming vacant, and currently filled with short-term hourly assistance. Vacancies that were filled included the Student Fees Supervisor, and both the full-time and part-time Cashier positions. Although the Student Fees staff are working hard to minimize the impact to the department, there has been a slight decline in productivity due to the learning curve of newly hired employees.
5. Have there been any significant changes in the external environment such as: enrollment, college programs, departmental services or environmental demographics that impact your department?

Fiscal Services - The new Uniform Grant Guidance (UGG) created by the Federal Office of Management and Budgets (OMB) has created a need for additional training, a formal grant process, and procedural documentation. This new guidance will add additional layers of compliance as both performance metrics and process oversight are being evaluated for grants. The full impact of these changes are not yet known but the department is preparing by training staff on the particulars of the UGG. The office is experiencing an increase in the volume of contracts, grants and categorical programs. The addition of the new Student Success and Support and Student Equity programs have created a need for more categorical support time than previous years. The increase in the match component for grants as well as the District being the fiscal agent for some grants has also impacted oversight and workload for staff. Additionally, many State programs are now requiring that report filing be completed earlier in the month (the 15th rather than 25th or 30th). These changes have impacted the timelines for monthly close processes and the demand for the supporting data from other departments.

For certain categorical programs, such as Contract Education and some grants, the level of information that we can supply based on the accounting process we currently support does not always fully meet the needs of the program managers. Growth in these areas and changes in compliance (such as UGG) may warrant us looking at project-oriented accounting systems (i.e. Ellucian Project module or others) to more efficiently serve and support the grants and program managers while reducing Fiscal staff time.

The District moved its data to SQL in October 2014. This migration assisted in the longevity of the data but with it many current functions or reports no longer work. As part of the implementation process, Information Technology Services (ITS) was able to convert many of the existing reports to the new format but there are still many to be converted and new reports to be built. The report writing tool is new and will require training for management and staff to learn the system, the data tables and the functionality of the new tool.

Student Fees – The District’s recent migration to SQL-based report writing has prompted a need for staff training, beginning with members of the MCDUG users group and expanding to others within the office that may have a need to utilize this tool as part of their daily duties. The queries and reports that have been utilized in the past are now obsolete and therefore we must take into consideration the learning curve involved with this new process and evaluate how it will impact the productivity of Student Fees staff.
6. Provide a status update on the 5-year Planning Goals identified in the most recent comprehensive program review.

- Are you on target to meet the most recent 5 Year Planning Goals?
- Are your 5 Year Planning Goals still relevant? If not, explain why.

Suggestion: Reference the Section on “Planning Goals” in your 2012-13 Comprehensive Program Review.

<table>
<thead>
<tr>
<th>Goal Description</th>
<th>On Target to meet? (Y/N)</th>
<th>Still relevant? (Y/N)</th>
<th>Goal Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop comprehensive internal and external websites for Business Services</td>
<td>Yes</td>
<td>Yes</td>
<td>The District is currently implementing an institutional redesign of the public website, which will allow Business Services to make relevant information available online.</td>
</tr>
<tr>
<td>Outsource Parking Permits</td>
<td>Yes</td>
<td>Yes</td>
<td>Continue to research and review vendor options.</td>
</tr>
<tr>
<td>Automate process to offset student obligations against financial aid payments</td>
<td>Yes</td>
<td>Yes</td>
<td>Offsets are still being completed manually for all obligations. An automated solution is still being explored with Ellucian.</td>
</tr>
<tr>
<td>Migrate the District’s Capital Asset database to Colleague’s Fixed Asset Module</td>
<td>Yes</td>
<td>Yes</td>
<td>Need to develop an implementation plan.</td>
</tr>
<tr>
<td>Obtain a secure, electronic environment to store payroll information</td>
<td>Yes</td>
<td>Yes</td>
<td>The District is currently reviewing institutional solutions to document management.</td>
</tr>
<tr>
<td>Implement Web Time Entry for short-term hourly employees</td>
<td>Yes</td>
<td>Yes</td>
<td>Testing – expect to implement by Spring 2016</td>
</tr>
<tr>
<td>Gain additional funding through the development of an indirect cost rate</td>
<td>Yes</td>
<td>Yes</td>
<td>Completed! Signed a four-year agreement with Department of Health and Human Services (DHHS) for a rate of 30%. We are currently exploring ways to use this to the District’s advantage in match or leverage requirements.</td>
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<tr>
<td>Enhance student accessibility and reduce costs with new Financial Aid (FA) disbursement process</td>
<td>Yes</td>
<td>Yes</td>
<td>Contracted with Higher One to handle FA disbursements allowing for multiple options to receive FA refunds. Though the initial implementation proved to be a difficult adjustment for students, we are now experiencing fewer issues with this disbursement process.</td>
</tr>
<tr>
<td>Enhance effectiveness of fiscal processes through the use of WebAdvisor</td>
<td>Yes</td>
<td>Yes</td>
<td>Implemented the ability to view and print pay advices, W2’s and 1098T’s through WebAdvisor. The District will explore other existing Ellucian options, such as the processing of Requisitions and Purchase Orders via WebAdvisor. We are also exploring ways to enhance student online processes for payments, payment plans and purchasing parking permits.</td>
</tr>
</tbody>
</table>
7. What changes does the department plan to make to advance the strategic direction goals? If your plan necessitates resource changes make sure those needs are reflected in the applicable resource request sections.

<table>
<thead>
<tr>
<th>Deficiency</th>
<th>Impact</th>
<th>Status Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implement Image Now to store a secure environment for Payroll</td>
<td>The information from 1962 is becoming harder to read and harder to make legible copies</td>
<td>Continues to be included in Resource Allocation requests but has yet to be funded. The District is currently exploring options with different vendors.</td>
</tr>
<tr>
<td>Fiscal Services Office Space</td>
<td>If necessary positions are approved and filled, there will be a need to assess the adequacy of the current Fiscal Services office space.</td>
<td>Began discussions with Modesto Office Supplies on evaluating the space.</td>
</tr>
<tr>
<td>Student Fees Office Space</td>
<td>The current office space has been inadequate for the existing level of staff, functions, supplies and equipment necessary to operate the office. In 2014, a room was added to move the coin counting and remote deposit processes from the main area and reduce noise issues within the office.</td>
<td>Currently in the process of evaluating expansion capabilities within ADA guidelines.</td>
</tr>
<tr>
<td>Payroll</td>
<td>Replace three (3) color printers originally purchased in June 2010. Replace the power shredder originally purchased in September 2005.</td>
<td></td>
</tr>
<tr>
<td>Project Accounting Software</td>
<td>Evaluating the service needs of grant managers and program managers relating cost accounting and project accounting. Current process does not meet all needs and requires some to track cost offline. Funding will be a matter to evaluate as well</td>
<td>Evaluation not begun</td>
</tr>
<tr>
<td>Software integration with offline solutions</td>
<td>To increase efficiencies and greater internal control we need to look at creating points of integration when available with Colleague and other software packages being used such as Lumens (Community service) and Tix (Theater).</td>
<td>Evaluating Colleague integration options with other existing software applications.</td>
</tr>
</tbody>
</table>

Fiscal Services - The department was successful in filling the vacant Accounting Technician III position. This will allow the Accountant position the ability to assist in developing standardized grant accounting processes and procedures, maintaining the indirect cost calculation, and contributing to higher level general accounting processes. The department has also created a new Budget Analyst position to assist in the budget development process.

Payroll - Continue the testing processes to implement Web Time Entry for short-term hourly employees and the implementing of position budgeting for Payroll. As soon as the resource has been established for the secure electronic environment we will begin the process of converting employee and employer information from 1962 to present.
<table>
<thead>
<tr>
<th>Topic</th>
<th>Description</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel processing software solution</td>
<td>The District processes 1,520 travel and mileage claims annually requiring a full time person to manually process. An automated solution will provide a more efficient and sustainably process.</td>
<td>Expect to begin evaluating this soon</td>
</tr>
<tr>
<td>Parking Management Solution</td>
<td>Student parking is completely a manual process requiring the Student to pay on campus only - minimizing use of the web payment solution and no vehicle information to assist campus police to better monitor.</td>
<td>We are currently evaluating this function</td>
</tr>
<tr>
<td>Document Management Solution</td>
<td>To reduce the amount of stored paperwork and create better access to all data files mitigate duplication of data.</td>
<td></td>
</tr>
<tr>
<td>Maintain and replace Office equipment</td>
<td>The Fiscal Service department operates 17 computers with dual screens, 10 high volume printers, two color copier/printer, high volume coin counter, cash counter, safe and multiple shredders that require regular maintenance and replacement.</td>
<td>On going</td>
</tr>
<tr>
<td>Staff Training for SQL/Ellucian</td>
<td>With the migration to a SQL platform, staffs require training to continue to report and build reports. Staff also needs training in core functions of Ellucian to assure best and proper practices.</td>
<td>Training has begun for MCDUG members and will potentially be available for at a future time.</td>
</tr>
<tr>
<td>Card Readers</td>
<td>Change in credit card technology and regulation required the District to replace all current card reading equipment by October of 2015</td>
<td>The District is currently evaluating new payment solutions that will include updated card reading equipment.</td>
</tr>
<tr>
<td>Staff development</td>
<td>Regular training in areas of Customer Service, Communication, Grant management, Regulation updates, etc... are needed to assure staff is Knowledgeable at performing their duties.</td>
<td>Works were offered in November of 2014 and future workshops are intended using the BRC.</td>
</tr>
</tbody>
</table>
## SERVICE OUTCOMES ASSESSMENT UPDATE

9. Report on Previous Year and Current Year Service Area Outcomes for Administrative Department: (specify) *(Please provide a 1 page historical reference of last year’s outcomes)*

### Mission Statement:

<table>
<thead>
<tr>
<th>Year</th>
<th>Service Area Outcome (SAO)</th>
<th>Linked to Institutional Learning Outcome/ Strategic Goals and/or Department Goals</th>
<th>Assessment Criteria/ Method (Specify Target Performance Level)</th>
<th>Completion (or anticipate completion) Results*</th>
<th>Improvement Recommendations/ Analysis (next step)*</th>
<th>Follow-up</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>The online payment system through MC4me is an effective way for students to pay their fees and is user friendly</td>
<td>Communication</td>
<td>Survey students that are waiting in line to make payments in both Merced and Los Banos</td>
<td>Survey was taken in January 2013 and the results are being analyzed</td>
<td>Students need assistance in how to pay fees online, and would like to have a confirmation/receipt of the payment. The main recommendations for communicating with them were Email, MCCD TV, and mail. Majority that did not pay online had questions and needed additional items.</td>
<td>Need to contact students via email, Facebook, and thru the MCCD TV in regards to Student Fee hours, and the process for making online payments. Signage has been posted throughout campus notifying students and visitors that a parking permit is required at all times to park on campus. Campus Police is currently working on incorporating written notification into the Merced College Catalog. The Student Fees and Information Technology Services departments have worked together to complete the update to WebAdvisor that allows students to print an online receipt which includes a receipt/confirmation number. The student is also sent a payment confirmation via email.</td>
</tr>
<tr>
<td>Year</td>
<td>Period</td>
<td>Objective</td>
<td>Communication Method</td>
<td>Status</td>
<td>Notes</td>
<td></td>
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<tr>
<td>2012-13</td>
<td>The scholarship disbursement process is efficient and an effective way to disburse scholarships</td>
<td>Survey students who are receiving scholarship checks in both Merced and Los Banos</td>
<td>Survey was taken in August 2014 and the results are being analyzed</td>
<td>Students would prefer to have communication in regards to the steps to obtain their scholarship checks. The majority were not aware that fees will be deducted</td>
<td>Need to notify students when they may obtain their scholarships, the steps they need to follow, and the disbursement schedule. Student Fees will need to collaborate with Financial Aid as both departments have a role in the Scholarship Disbursement.</td>
<td></td>
</tr>
<tr>
<td>2012-13</td>
<td>The Fiscal Services website contains resources and content that users find useful and helpful</td>
<td>Survey of deans and managers to validate use of the website. Target is 80% positive response to usefulness of website</td>
<td>Survey has not been completed as both the external sites were made available by June of 2014</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2014-15</td>
<td>Employees are aware of the online services available through the MC4me portal</td>
<td>An online survey will be used to assess whether or not employees are aware of the online services available. It is expected that at least 80% of survey respondents will state they are aware of the services.</td>
<td>Increase the usage of online services.</td>
<td>Reduce the printing of direct deposit notices. Employees would have real time access to their payroll information</td>
<td>There is no follow-up to report for this item currently. The survey is still being developed.</td>
<td></td>
</tr>
</tbody>
</table>
10. Identification of Resources Required to Achieve Goals (Staff, Supplies, Equipment, Facilities, Marketing/Outreach needs, Institutional Research needs, Other)

   Note: Based on the department’s review, describe the department’s needs for resources (identified above). Itemize actions which the department is planning to take to meet challenges and improve service area outcomes.

Payroll – Image Now scanner and licenses

Student Fees – Assess overall space issue to sustain operation. The office is too small for the number of staff housed there and to adequately handle the volume of office traffic from business relationships with other departments and clubs aside of assisting students at the window.

Business Office – Additional staff and office reconfiguration

The Business Office is expanding to enhance the function of internal audit and will look to establish a Budget Analyst position to allow time availability for management to develop and oversee the internal audit function. With the addition of the Budget Analyst and the filling of the vacant Accounting Technician III position in the categorical function, some reconfiguration of the office space will be needed to allow for additional desk space and to make best use of the space available.

Also, see responses to Item #8.

Strategic Directions are:

Goal One: Assure student access and success

Goal Two: Improve communication throughout the District

Goal Three: Enhance Technology and Systems integration

Goal Four: Partner with the community

Goal Five: Promote a sustainable, supportive, and safe learning environment