

Section I. Are We Doing the Right Things?

1. What Does Our Unit Do? What is the service unit and its context?

Business Administrative Services (BAS) is responsible for ensuring all financial accounting processes are reported accurately and timely in accordance with Generally Accepted Accounting Principles (GAAP), state and federal laws and regulations. Legal transparency requirements dictate the District post certain documents online for the public to access. Documents on the [Financial Transparency](#) page include:

- Annual Comprehensive Financial Reports by Fiscal Year
- Annual Budget by Fiscal Year
- Property Tax
- Legislative Appropriation Requests
- Investment Policy and Quarterly Reports
- Utility Consumption

BAS consists of the following functions including a brief description of main responsibilities:

- **Accounting**: Accounting is a responsible for the timely and accurate recording and reporting of financial information to constituents, including internal and external customers. Banking, grant accounting, investing and fixed assets are included within this function.

In addition to Board Policy, regulatory standards for reporting are governed by the Government Accounting Standards Board (GASB), Texas Higher Education Coordinating Board (THECB), Texas Legislative Budget Board (LBB), and grantor agencies providing grant funding, among others. Product output include, but not limited to:

- Monthly financial reports (Statement of Net Position, and Statement of Revenues, Expenses, and Changes in Net Position) prepared for leadership and Board of Trustee (BOT) review and approval.
 - Annual Comprehensive Financial Report (CAFR) as required by state statute and board policy. Legislative Appropriation Request (LAR) biannual reporting to LBB for state appropriations. Both documents are required to be posted online and may be found at <http://www.collin.edu/financials/index.html>.
 - Legislative Appropriations Request to support Districts request to legislature for biennium funding. (Note: this funding model changed effect for FY2024 and is still being determined.)
- **Accounts Payable**: The Accounts Payable (AP) function is responsible for ensuring that the District pays its bills on time and maintains good relationships with its customers: suppliers, students and employees. By managing the payment process efficiently, the Accounts Payable team helps to maintain the financial health and stability of the District. Included under the AP

umbrella are processing credit card transactions for employee travel and non-travel activities (for student field trips), including utility payments via procurement card.

Regulatory requirements include correctly identifying 1099 transactions and issuing 1099 statements to suppliers and the federal government.

Instructions, forms, and information for AP related functions can be found inside [CougarWeb](#).

- **Budget**: The District annually prepares a budget that includes operating, grant and project budgets. The budget is a detailed financial plan reflecting the finances required to support instructional programs, student programs, and support services. In general, budgets are the mechanism by which a cost center, grant, or division allocates the resources necessary to accomplish its mission in a given time frame. The core values of the District are also considered during the budget development process. The budget furthermore serves as a control mechanism to match revenues to expenditures and prevent financial deficits. The budget is developed with major consideration given to the strategic goals of the District and the priorities established by the Board of Trustees.

Legal and local requirements related to the budget may be found in the [Board Policy CC \(Legal, Local\)](#). Additionally, Legal requirements regarding budget adoption as it relates to tax assessments are located in the [Texas Comptroller's Truth-in-Taxation Manual published by the State Comptroller](#).

- **Payroll**: The Payroll staff is responsible for the accurate and timely production of payroll, and benefits for all District employees, both full and part-time employees, and for tax reporting ensuring compliance with federal and state laws, and District policies. In addition, payroll is responsible for processing year-end W-2 form for all employees paid by the District.

Payroll is subject to regulatory requirements for federal taxation to the IRS for federal income taxes and Medicare, for garnishment of wages, payment of benefits to appropriate agencies, including ERS (medical), TRS and ORP (retirement), Corebridge (403b, ORP), and Metlife for part-time employee retirement, to name a few.

Timesheets and leave requests are all completed and approved through Workday. The District utilizes ADP services, W-2 distribution and for monthly and quarterly federal income tax filing, and for paying mandated employee garnishments. Information and guidance for Workday resources as it relates to Payroll can be found within CougarWeb under the Administrative Services tab [here](#).

- **Student Financial Services**: Student Financial Services is responsible for maintaining the student system (currently in Banner, in process of implementing Workday Student) to correctly assess student tuition and fee charges, and the timely collection and depositing of tuition and fees; disbursing refunds and financial aid to students, and handling cash transactions for

students, employees, and others utilizing District services requiring payment. Guidance for services offered by student financial services area may be found [here](#) including information about installment plans, how to make payments, and a link to tuition and fees.

In addition, Student Financial Services is responsible for the timely and accurate distribution of [1098-T form](#) to students based on reimbursements or refunds made to students for qualified tuition and related expenses. Regulatory guidelines related to the assessment of tuition, fees, and waivers by the Texas State Legislature may be found in [Education Code, Title 3. Higher Education, Chapter 54. Tuition and Fees](#) which governs charging, collection, and refunding of tuition and fees.

2. Why Do We Do the Things We Do? Unit Relationship to the College Mission & Strategic Plan ([2020-2025 Strategic Plan](#)). Unit-specific evidence of actions that supports the mission statement: *“Collin County Community College District is a student and community-centered institution committed to developing skills, strengthening character, and challenging the intellect.”*

Supports the College Mission

All functions within in the BAS support the District’s mission either directly or indirectly by providing support services necessary for the operations of the District. Those functions include

- Managing the financial resources through the banking and cashiering functions; Accounting and Student Account Services,
- Investing available funds; Accounting
- Paying suppliers for goods and services; AP
- Processing refunds to students; AP and Student Account,
- Paying employee salaries for the performance of their jobs; Payroll
- Preparing, recommending, and monitoring budget; Budget
- Submitting reports to appropriate agencies, departments, etc.; Accounting

Providing these services allows the front-line faculty, staff, and leadership, and therefore ultimately the student’s ability to develop skills, strengthen character, and challenge the intellect.

Supports the college strategic plan (2020-2025 Strategic Plan)

Strategic plan #5. Developing and implementing a comprehensive staffing and succession model has been embraced by the BAS department. There’s been a deliberate strategy to create succession opportunities for employees should they want to pursue advancement in the department. During the five-year period from 2019-2023, the organization hierarchy has evolved to provide more opportunities. Organizational hierarchies are shown below in Figures 1 and 2.

Figure 1 AVP-Controller Hierarchy

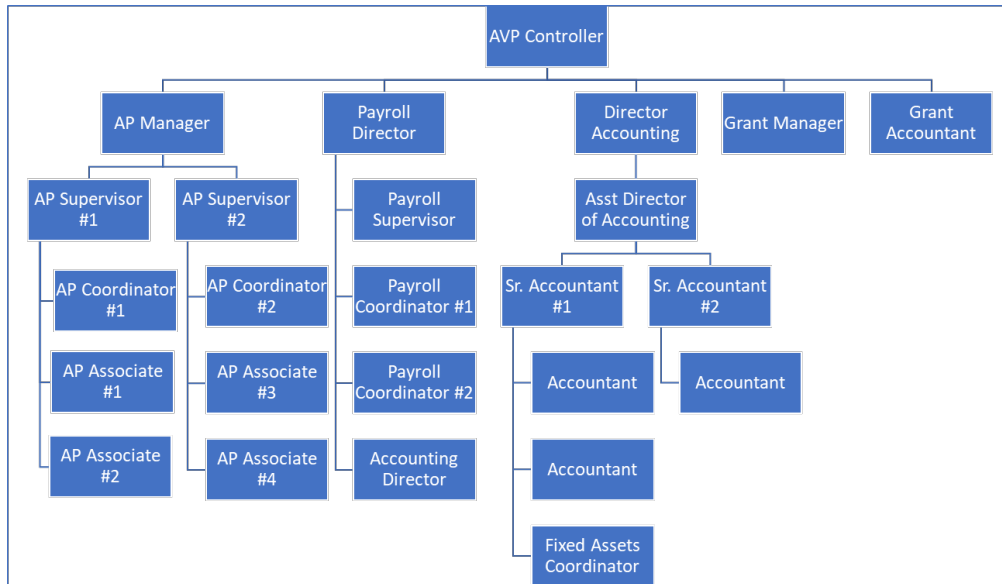
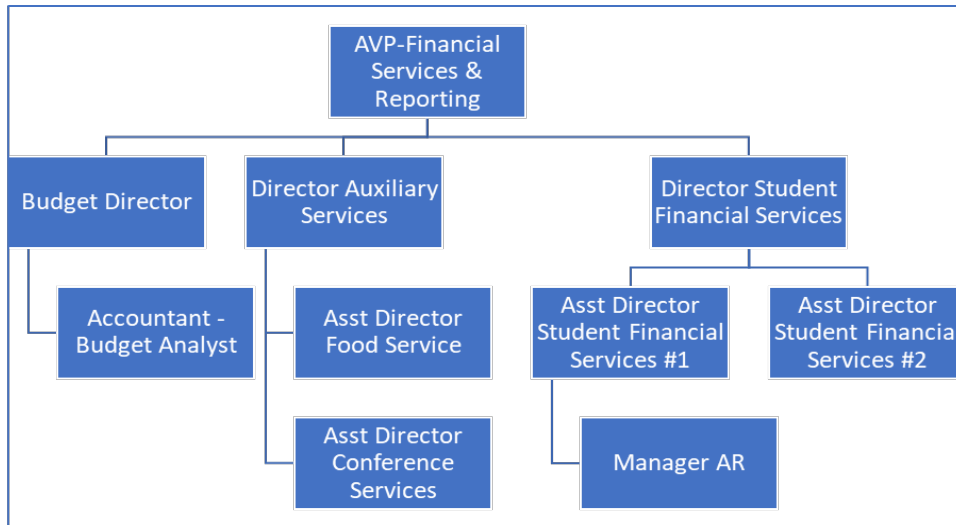


Figure 2 AVP-Financial Services & Reporting Hierarchy



Both AVP positions report to the Chief Financial Officer. Assistant Director's for both charts were created to establish succession paths for the AVP positions. The current AVP-Controller

previously held the Director of Accounting position and was promoted to the AVP Controller position upon retirement by the previous AVP Controller. Another example of opportunities for succession occurred when the Assistant Student Financial Services was selected to succeed the outgoing Director of Student Financial Services. The current Payroll Supervisor is preparing to succeed the Payroll Director when a retirement occurs, by obtaining the proper educational credentials while working as the payroll supervisor. A succession path within AP has been created by adding an additional supervisor and coordinator positions. Consideration of required credentials are made when developing new positions to allow for succession planning. Requirement for CPA licensure with Masters level education is required for Director of Accounting so succession is possible for new level.

Professional development opportunities exist and are attended by all functional areas in the BAS. Team members have attended Collin College's leadership workshop series, as well as supervisory skills training. Employees are encouraged to attend sessions pertinent to their job responsibilities or in fulfillment of employees' goals. In particular, Student Financial Services team members attended training on *Navigating Change* as they work to implement Workday Student.

In order to stay current with best practices, new requirements, and technical training for functional areas, industry specific conferences are attended. Accounting staff attends the annual Texas Association of Community College Business Officers (TACCBO) conference. In addition, technical training for new GASB pronouncements is obtained, typically through on-line webinars. The annual Workday conference has been attended to stay current with updates. Budget is made available for travel to conferences and training for professional development.

Strategic Plan #6 Develop a Coordinated and Systematic approach to engage external stakeholders. Appropriate software tool is implemented to facilitate the strategic connection of external contacts across all groups within the college (e.g., grants, public relations, governmental relations, corporate college, foundation, etc.)

Beginning in fiscal year 2020, the BAS was involved in implementing Workday Finance. The approximate eighteen-month project required significant time commitment and dedication to transition from Banner and to design an improved process for the District. Workday went live in September 2021 for Finance and the Human Capital Management (HCM). Functional area user manuals had to be created as well as guidelines for external users.

Workday Student is being implemented in the current fiscal year (2024). Some parts of the system are live while others are still in development. The Student Financial Services team is involved in the implementation for the student receivables module, which encompasses fee assessment and collection, refunds, payment plans, waivers, third party billing, among other functions.

Workday resources, including instructional guides and training schedules may be found within CougarWeb [here](#). In addition, within Workday, links for everything from [Credit Card Procedures \(called T-Card\)](#), [Travel Procedures](#), and [How to Complete an Expense Report](#) are provided.

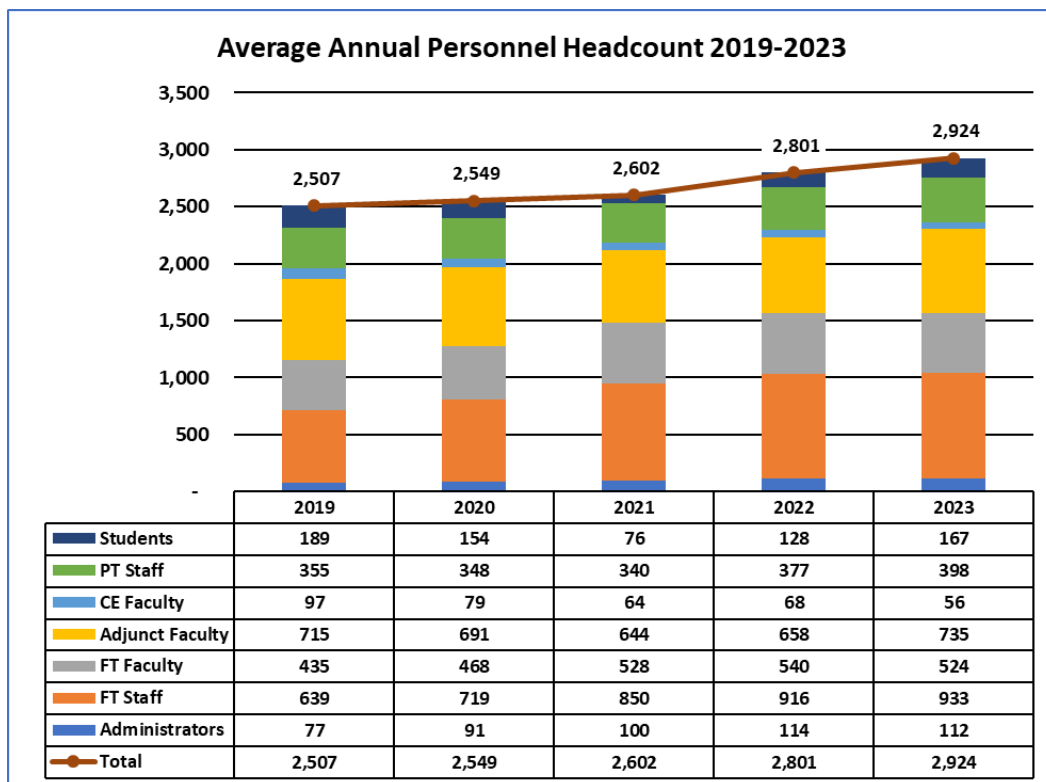
3. Why Do We Do the Things We Do?

Primary functions and services/output for each area:

- **Payroll**

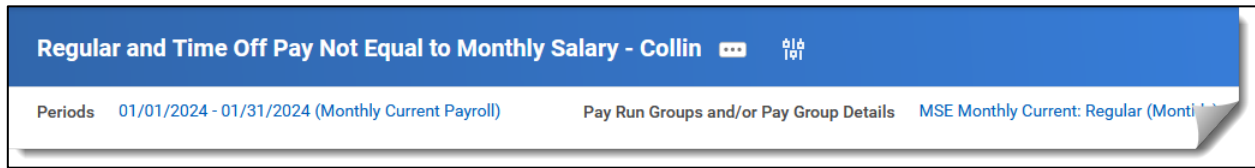
Payroll’s primary purpose is to coordinate with HR to pay employees, benefits, deductions, and taxes each month. In fiscal year ending 2023, more than 35 thousand each deposits and paychecks were processed and paid to both part time and full-time employees. Collin College utilizes Workday time keeping system for nonexempt employees to enter worked hours and all employees to enter absence requests. The average number of employees being paid each year is represented in the Figure 3, and shows a steady increase in the five years presented totaling 417 or 16.7%.

Figure 3 Personnel Headcount FY19-FY23



- Payroll ensures time entered by nonexempt employees is entered and accounted for properly each week by working numerous reports including:
 - Unmatched time clock event
 - Time block history for date range
 - Mass advance in progress review
 - Incomplete time blocks
 - Mass approval
- In addition to time tracking maintenance, payroll reviews an exception report, *Regular and Time Off Pay Not Equal to Monthly Salary*, for employees’ pay that varies from their monthly base pay, investigating variances for accuracy, and reasonableness.

Figure 4 Workday Salary Comparison Report



- Other tasks performed by payroll include balancing, updating and submitting TRS files. Both demographic and financial files must be submitted to TRS each month.
- Lag pay represents payment to part time employees for time submitted through Workday for actual hours worked. While all employees are paid at the end of each month, part time employees are paid for hours worked, on average, from the middle of the prior month to the middle of the current month. Significant time is spent by payroll staff reviewing lag pay activity since Workday will bring in all changes made to employees' positions.
- Payroll does payroll inputs for manual processes not performed by the system; all vacation payoffs are payroll inputs prepared by HR and processed by payroll.

Significant changes occurred for payroll once Workday was implemented. For proper segregation of duties and better internal controls, some functions that were formerly performed by payroll were moved to HR. Setting up jobs, including salaries, moved from payroll to HR, as did benefits. Other functions have become self-service for employees. For example, employees enter W-4, and direct deposit information during the on-boarding process. In addition, some former manual processes were automated in Workday or integrated through mapping, primarily for health benefits and 403b changes.

Whereas payroll had to run five separate processes based on the Pay IDs (Pay IDs=FT Exempt Staff, FT Non-exempt Staff, 12-month Faculty, 9-month Faculty, and PT employees, including student) to complete a month's payroll cycle in Banner, processing payroll in Workday entails running a process for all full-time employees, and a separate process for part-time (or lag pay) employees.

Financial transactions performed by payroll include those noted in the Figure 5.

Payroll communicates changes, information, deadlines, and other pertinent information to employees through [Payroll link](#) on CougarWeb within BAS. In addition, procedures related to payroll are included the in the BAS Procedures Manual. See Figure 4a for snapshot of website.

Figure 4a Payroll CougarWeb resources

COUGARWEB **COLLIN COLLEGE**

/ Administrative Services / Payroll

ADMINISTRATIVE SERVICES

- Accounting
- Accounts Payable
- Auxiliary Services
- Bursar
- Budget
- Fixed Assets
- Grants and Contracts
- Payroll**
- Risk Management
- Purchasing

Payroll

Workday Payroll resources can be found [HERE](#)

Instructions & Procedures

- [Add, Correct or Update Bank Information](#)
- [ADP W-2 Services](#)
- [Campus Closure Instructions](#)
- [On-Demand Payment Request-Procedure](#)
- [W-2 Box Information](#)

Faculty Forms - Downloadable/Fillable

- [Application for Leave Adjunct CE Instructors](#)
- [Mid-Term Course Reassign Wrksht Termination Purple Form fillable](#)
- [Substitute Payment Form](#)

Memos

- [Memo-Comp 2023 Payoff](#)
- [TS Cut-Off and Direct Deposit Dates FY 2023-2024](#)

TRS Reference Documents FY23-24

- [TRS Eligibility Calculator](#)
- [Part time with FTE 19.5 Hours](#)
- [Part time without FTE 14.5 Hours](#)
- [Retiree Employees Monthly Hours](#)

[Compensation Information and Contacts](#)

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Figure 5: Payroll Financial Transactions for FY23

Pay ID	Transaction Description	Sum of Amount	Sum of Quantity
Current	Adjustment	(5,359)	5
	Monthly Payroll Chk/DD	(108,138,862)	27,994
	OnDemandPayment	(148,842)	6
	Reissued Check	(12,523)	5
	Reissued Direct Deposit	(28,121)	8
	Returned Direct Deposit	31,483	1
	Reversal	9,825	
	Vacation/Comp Payoff	(178,942)	92
Current Total		(108,471,342)	28,111
Lag	Monthly Payroll Chk/DD	(6,624,167)	7,322
	OnDemandPayment	(10,312)	3
	Reissued Direct Deposit	(850)	1
	Returned Direct Deposit	850	
	Vacation/Comp Payoff	(1,615)	1
Lag Total		(6,636,094)	7,327
Benefit	ERS Payment	(15,289,616)	
	H S A Payment	(109,380)	
	OnDemandPayment	(10,039)	20
	ORP Payment	(3,079,864)	
	TRS Payment	(14,171,660)	
	TSA-401A DrMatkin	(50,000)	
	TSA-403b Payment	(7,340,887)	
Benefit Total		(40,051,445)	20
Taxes	Tax Balance Due 941 Payment	(504)	
	Tax Payment	(16,587,211)	
	Tax Payment OnDemand	(92,480)	
Taxes Total		(16,680,195)	
Payroll Deduction	Child Support-Levies Garnishments	(182,340)	
	H S A Payment	(7,908)	
	MetLife Payment	(1,230,180)	
	TexSaver	(875,200)	
Payroll Deduction Total		(2,295,628)	
Grand Total		(174,134,705)	35,458

- **Accounting**

Accounting manages the Districts funds in a fiscally responsible manner based on a [Board approved budget](#), sound [purchasing policies and practices](#), [investment policies](#) that comply with the Public Funds Investment Act, proper approvals and oversight of transactions based on business processes (BPs) built within Workday, and [audits](#) performed by the internal audit department and annually by an external, independent audit firm.

In the performance of the accounting staff’s duties, accounts are reconciled, reports prepared for both internal and external users, journal entries made to record non-cash transactions or for corrections, month end processes are performed, investments decisions made with accompanying

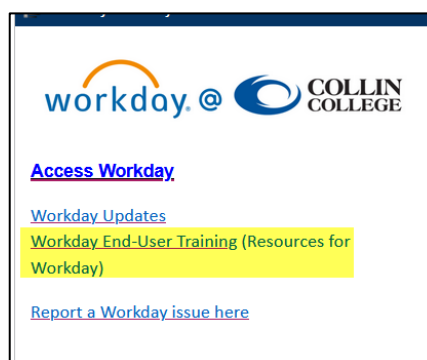
transactions recorded, among other procedures. Specifically, the accounting department is responsible for:

- Preparing Comprehensive Annual Financial Report
- Coordinating audit between external auditors and internal staff
- Preparing monthly financials for leadership and BOT
- Timely and accurate reporting of journal entries
- Reconciling all accounts
- Managing the banking functions
- Investing District funds
- Debt management
- Managing investment functions
- Preparing and filing required/requested financial reports
 - ACFR-multiple agencies
 - CARAT-THECB (Community College Annual Reporting and Analysis Tool)
 - NACUBO Survey
 - RFOE-THECB
 - LAR-Legislative Budget Board
 - Budget Book-multiple agencies
 - Continuing Disclosure Report-Bond requirements
 - SACS Financial Profile-Southern Association of Colleges and Schools Commission on colleges

- Maintaining the integrity of the accounting/finance system
- Understanding and implementing new accounting principles
- Ensuring proper internal controls are in place and being followed

Implementing a new software system changed essentially all finance processes beginning in fiscal year 2022. From the chart of account structure, banking, to running reports, processing journal entries, approvals, Workday changed how we do business. Many of these changes were introduced to the Collin community users via [power point presentation](#). Training guidelines are posted on CougarWeb for most all activities for which employees many need assistance. In addition, all procedures have been updated to reflect new procedures as it pertains to Workday. [Updated BAS procedures](#) are posted in CougarWeb on the BAS webpage.

Figure 6 Workday Resources



Prior to Workday, Banner was the software system of record, for which there were many ancillary systems needed to manage various business office processes, including:

- Timeclock Plus for timekeeping
- Concur for expense/credit card management
- CougarMart/Jaggaer for purchasing.

Maintaining and integrating various systems into Banner presented challenges that were eliminated once the District migrated to Workday. All business processes are now contained in Workday.

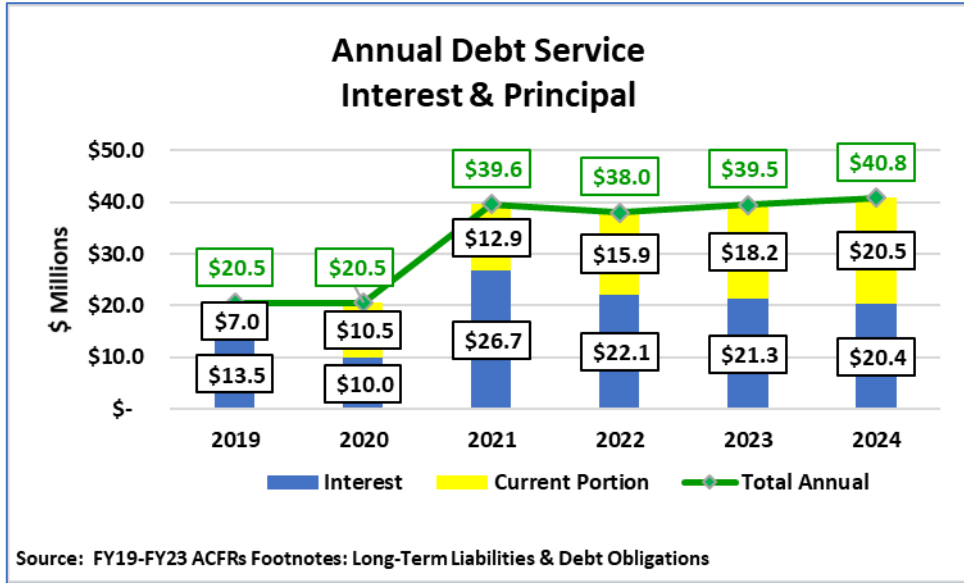
Over the last five years, significant activity has occurred with District funds, primarily in the realm of supporting the construction of 4 new campuses and additions to existing campuses, i.e. adding \$1.27 million SF. See Figure 7.

In order to fund the construction, a bond election was held in 2017 and Collin County voters approved the bond election, allowing the District to issue \$600 million in bonds in two installments, first in 2018, and again in 2020. The District’s debt service managed by the accounting staff can be found in Figure 8.

Figure 7 New Construction

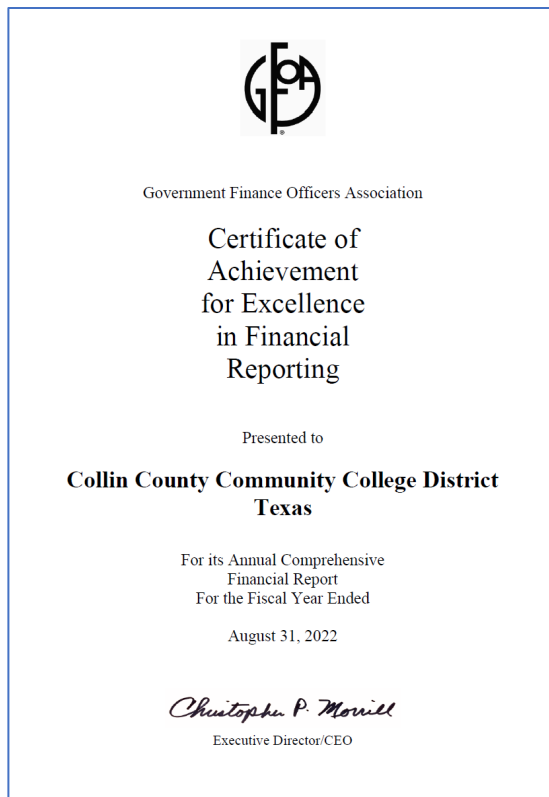
Collin College: 2017-2023 Master Plan Square Footage Additions (estimates)	
Public Safety Training Center	125,000 SF
Technical Center	360,000 SF
Wylie Campus	360,000 SF
PRC IT Center of Excellence	125,000 SF
Celina Center	120,000 SF
Farmersville Center	60,000 SF
Welcome Centers	<u>120,000 SF</u>
Total	1,270,000 SF

Figure 8 Debt Service



One of the primary responsibilities of the accounting department is the preparation of the Annual Comprehensive Financial Report. For the 25th consecutive year in a row, the District has been awarded a Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officer Association (GFOA), seen in figure 9.

Figure 9 GFOA Certificate



Another measure of how the accounting staff and District are doing financially is reflected in the outcome of the annual audit by the District’s independent external auditors. The audited financial statements are prepared in accordance with generally accepted accounting principles. Some summarized information from the ACFRs is presented in the table below. The District has received unmodified (clean) opinions for all years presented with no findings for the financial statement audit, nor single audit over the last five years. See Figure 10. No management letter was issued as a result of or in conjunction with the external audit.

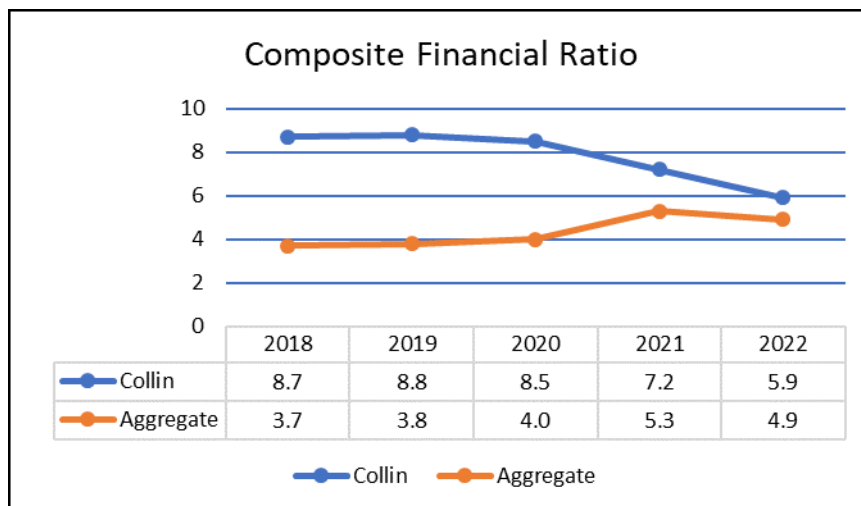
Figure 10 Audit Opinions for Financial Statements and Single Audit

Fiscal Year	Financial Statements - Auditors' Report	Compliance with Major Programs for Federal and State Awards - Auditors' Report	Material Weakness Identified	Deficiencies Noted
2019	Unmodified	Unmodified	No	None
2020	Unmodified	Unmodified	No	None
2021	Unmodified	Unmodified	No	None
2022	Unmodified	Unmodified	No	None
2023	Unmodified	Unmodified	No	None

A comparison Collin College versus other Texas community colleges is displayed in the financial ratios presented in Figures 11 & 12. These ratios are generated each year based on each community college’s annual comprehensive financial report. It should be noted the composite ratio, for Collin remains strong for FY2022 at 5.9 compared to the aggregate statewide composite index of 4.9. Composite financial ratio generally ranges from 0.0-10.0, with the value consisting of the four component ratios below:

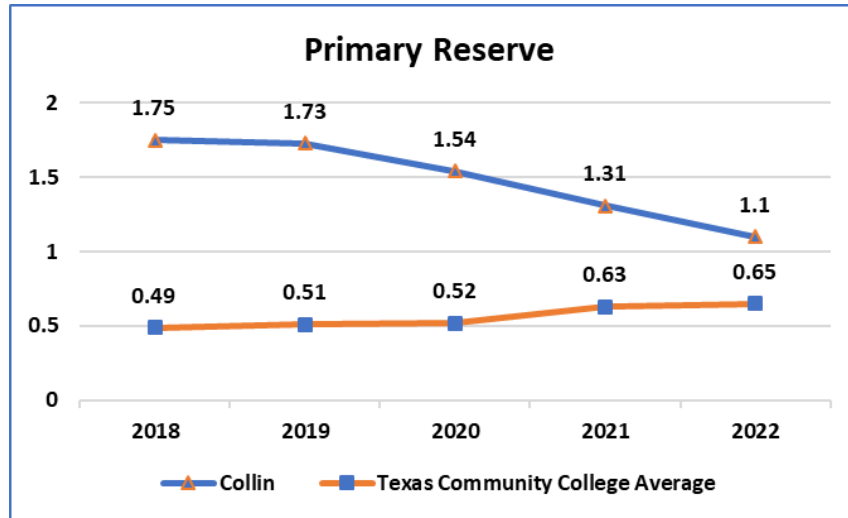
- Primary reserve- a measure of the level of financial flexibility
- Viability- a measure of the organization's ability to cover debt with available resources
- Return on Net Assets- a measure of overall asset return and performance
- Net Income Ratio- a measure of the operating performance

Figure 11 Composite Financial Ratio



The primary reserve ratio measures financial strength and flexibility by comparing expendable net position to total expenses. Collin College's ratio has consistently exceeded our peers.

Figure 12 Primary Reserve



- **Accounts Payable**

Accounts payable reimburses employees for local and professional travel expenses and pays vendors. Some statistics representative of activity performed in the accounts payable department are noted in Figures 13-16.

Figure 13 Banner Statistics (FY19-FY21)

Banner									
Count Fiscal Year	Checks Processed	ACH Processed	Manual Invoices	Electronic Invoices	Concur Requests	Concur Expense Reports	Pcard Invoices	# Vendors paid with Pcard-Average	# of employees with pcards-Average
2019	13,368	2,863	14,145	4,238	921	941	3,525	14	118
2020	15,673	2,093	14,322	4,988	679	1,207	4,654	23	197
2021	24,626	1,372	16,519	5,285	247	NA	NA	NA	NA
Dollar Fiscal Year	Checks Processed	ACH Processed	Manual Invoices	Electronic Invoices	Concur Requests	Concur Expense Reports	Pcard Invoices	Total	
2019	\$ 178,264,585	\$ 743,162	\$ 128,937,150	\$ 1,613,006	\$ 982,539	\$ 817,804	\$ 2,241,562	313,599,807.84	
2020	276,584,669	515,035	235,524,120	3,040,280	647,985	1,329,250	2,428,533	520,069,871.66	
2021	189,566,407	233,012	151,070,615	4,087,319	143,481	NA	2,493,072	347,593,905.55	

Subsequent to Banner, the transactions shown in Figure 14, occurred in Workday.

Figure 14 Workday Statistics AP Payment Processing (FY22-FY23)

Accounts Payable Description	2022		2023	
	Dollars	Quantity	Dollars	Quantity
Ad Hocs	\$ 12,445,136	14,721	\$ 7,332,583	6,523
Customer Refunds	\$ 3,600	6	\$ 3,865	7
Expense Payment	\$ 4,479	10	\$ 2,234	1
Supplier Payment	\$ 112,941,916	8,652	\$ 97,659,946	9,334
Totals	\$ 125,395,131	23,389	\$ 104,998,628	15,865

Current Aging for accounts payable since implementing Workday may be found in Figure 14a. After the first year in Workday in fiscal year 2022, aging improved from 85.5% to 98.2% in fiscal year 2023 with payment being made in the first 1-30 days, which includes the current period. Legally, the District has 45 days to make payment once all conditions of the purchase have been met, but ideally AP processes invoices as soon as there's a 3-way match between the Purchase Order, Invoice and the Receipt.

Figure 14a

Financial Aging Detail for Accounting Period by Due Date							
Fiscal Year	Month	Current	1-30 Days	31-60 Days	61-90 Days	91+ Days	Total
2021	Sep	593,156.25	4,201,698.81			7,840.00	4,802,695.06
2021	Oct	892,563.27	5,120,275.70	1,240,758.16	59,865.99	70,004.76	7,383,467.88
2021	Nov	3,206,296.96	1,855,310.01	1,905,396.76	4,003.81	62,759.65	7,033,767.19
2021	Dec	441,824.26	3,285,854.19	109,117.05	21,327.33	7,579.11	3,865,701.94
2022	Jan	230,876.74	1,222,048.53	357,303.68	119,204.90	1,051.33	1,930,485.18
2022	Feb	125,343.42	2,405,623.13	6,907.33	222,395.13	(239.76)	2,760,029.25
2022	Mar	174,189.18	231,682.85	3,439.91	(4.46)	(565.47)	408,742.01
2022	Apr	15,055.90	1,752,362.99	5,230.42	583,875.31	8,419.46	2,364,944.08
2022	May	321,060.16	334,940.27	136,039.21	(95.96)	(30.70)	791,912.98
2022	Jun	113,044.16	392,719.75	962.13	(256.09)	1,982.50	508,452.45
2022	Jul	26,142.08	955,511.88	380,617.75	29,556.59	11,310.64	1,403,138.94
2022	Aug	3,878,107.09	748,851.46	39,574.84	4,679.27	95,313.97	4,766,526.63
		10,017,659.47	22,506,879.57	4,185,347.24	1,044,551.82	265,425.49	38,019,863.59
		26.3%	59.2%	11.0%	2.7%	0.7%	100.0%
		Current	85.5%				
Fiscal Year	Month	Current	1-30 Days	31-60 Days	61-90 Days	91+ Days	Total
2022	Sep	617,005.61	227,094.22	-	-	-	844,099.83
2022	Oct	165,962.24	955,770.22	1,914.04	-	-	1,123,646.50
2022	Nov	150,220.24	408,148.39	6,032.98	3,022.73	-	567,424.34
2022	Dec	39,250.31	86,910.75	6,401.73	-	(103.27)	132,459.52
2023	Jan	50,987.42	229,217.68	30,679.57	27,400.00	(103.27)	338,181.40
2023	Feb	91,572.50	268,962.95	9,375.00	34,150.00	952.39	405,012.84
2023	Mar	110,785.76	1,983,421.55	4,192.35	598.58	2,650.00	2,101,648.24
2023	Apr	32,142.57	2,802,363.74	662.41	2,731.02	-	2,837,899.74
2023	May	349,122.14	682,864.66	11,019.49	-	524.76	1,043,531.05
2023	Jun	110,411.53	809,703.62	41,319.64	6,643.40	-	968,078.19
2023	Jul	901,930.38	404,124.65	28,028.87	-	-	1,334,083.90
2023	Aug	2,940,344.40	409,823.10	2,665.59	44,611.17	-	3,397,444.26
Total		5,559,735.10	9,268,405.53	142,291.67	119,156.90	3,920.61	15,093,509.81
%		36.8%	61.4%	0.9%	0.8%	0.0%	100.0%
		Current	98.2%				

Figure 15 Workday Statistics AP Expense Report Processing

Accounts Payable Business Purpose	Dollars Processed			Quantity Processed		
	2022	2023	Total	2022	2023	Total
Athletic Recruiting Expenses	\$ 2,364	\$ 2,553	\$ 4,918	7	8	15
Athletic Travel	20,112	21,794	41,906	9	9	18
Business/Professional Development	375,443	633,831	1,009,274	316	473	789
Council on Excellence (COE)	162,498	210,094	372,592	173	177	350
Employee Reimbursement	153,387	117,865	271,252	1,811	1,209	3,020
Local Travel	-	51,211	51,211	-	675	675
Non-Travel/T-Card	1,662,122	983,678	2,645,800	1,872	1,843	3,715
Recruiting Expenses	2,943	3,104	6,047	76	62	138
Staff Meeting Expense	4,388	3,093	7,481	34	31	65
Student Field Trip (No Cost)	-	7,061	7,061	-	2	2
Student Field Trip Travel	125,022	234,930	359,952	24	52	76
Grand Total	\$ 2,508,279	\$ 2,269,212	\$ 4,777,492	4,322	4,541	8,863

Figure 16 Expense Report Processing Cycle

	FY2022		FY2023		FY2024 (Sep-Jan)	
Total days	4,679		6,514		1,620	
Total expense reports	4,311		4,850		1,682	
average # of days	1.09		1.34		0.96	
	# Expense Reports	%	# Expense Reports	%	# Expense Reports	%
0-10 days	3,156	73.2%	3,147	64.9%	1,289	76.6%
11-20 days	790	18.3%	1,139	23.5%	287	17.1%
21-30 days	207	4.8%	350	7.2%	65	3.9%
31-40 days	75	1.7%	92	1.9%	19	1.1%
>40	83	1.9%	122	2.5%	22	1.3%
	<u>4,311</u>	100.0%	<u>4,850</u>	100.0%	<u>1,682</u>	100.0%

When analyzing how efficiently and effectively reports are processed, Figure 16 shows the reports processed since adopting Workday and how many days to complete the process. From FY22 to FY23, total expense reports processed increased by 537. For FY24, AP is on track to process close to 5046 (an increase of 17% since 2022) expense reports based on prorating submissions from FY24 Sep-Jan. After being in Workday for a year, AP staff determined it would be more efficient to separate local travel reports from reimbursement reports. Due to the substantial increase in credit card transactions, and the significant time necessary to review reports for accuracy and appropriateness, the AP department was allowed to hire additional staff over the last two years. Additional staff were trained to review and approve local travel. Prior to FY23, local travel was included in Employee Reimbursement category. Travel and non-travel procedures stipulate expense reports should be submitted within 10 business days following travel, or month end, respectively. However, in any case, credit card transactions, which feed in to Workday from the credit card processor, must be received/imported into Workday before submitting an employee submits an expense report.

From FY22 to FY23, some categories of expense reports increased in processing time. An analysis of the increase shows that reports had to be sent back for additional information. Usually, the delay in the final payment is due to the report being sent back due to incomplete information or documentation. As a result of this, AP started sending out a Monday Memos with reminders of frequent problems being addressed during the review process. A Workday feature being tested for implementation that should help expedite expense report processing is Expense Protect, Workday audit functionality.

Accounts payable manages the training for the expense system for all travel and non-travel activity, whether processed on a Collin credit card (T-card) or as a reimbursement to the employee. AP staff manage all credit cards issued to employees, including processing applications to obtain one, working with the bank to get the cards issued, and/or renewed, training employees, and troubleshooting credit card problems. In addition, the staff manage the monthly reconciliation process to ensure employees are submitting expense reports in a timely manner. All transactions are reviewed for appropriateness, with the final approval of expense reports, after the employee's manager and cost center manager, residing with the AP staff. Due to the number of active cards which has increased to more than 700 cards, an additional person was hired to assist with the management of the card system. Another indicator of the volume of activity for the T-card

transactions is reflected in the rebate the District receives for credit card usage. Figure 17 shows the rebases for the last five years:

Figure 17 CC Rebates

Year	Credit Card Rebates
2019	\$ 19,735
2020	33,882
2021	36,496
2022	38,929
2023	\$ 42,523

In addition to the expense card system employees utilize for business related transactions, the District utilizes a ghost card for high activity punchout vendors, Amazon and Staples, as well as a procurement card (PCT) for utilities processing. Both the ghost card and PCT card processing are performed by AP staff. The ghost card processing has reduced time processing invoices for these high-volume vendors without compromising the integrity of the controls. End users must submit a requisition through Workday punchout, obtain a purchase order, and submit a receipt when goods are received. Due to the high return and change order rates for purchases from these two vendors, in particular, the careful management of the system has reduced overall processing time.

AP is responsible for the timely and accurate filing for 1099s. For the last five years, the number of 1099s filed with the IRS are shown in Figure 18. Proper monitoring and classification of transactions is important to ensuring accurate and complete information is captured in reporting 1099 to vendors and the IRS.

Figure 18 # 1099s Issued

Year	1099s Issued
2019	198
2020	139
2021	185
2022	233
2023	282

Procedures for both travel and credit cards originate and are maintained by AP. Procedures, as well as instructions for submitting transactions, for both can be found within Workday on the Create Expense/Spend Authorization pages, or in CougarWeb on the BAS webpage. AP initiated the [Monday Memo](#), a reminder or update sent out Districtwide to inform employees of updates or reminders of pertinent procedures. These memos are maintained on BAS CougarWeb webpage for Accounts Payable.

Figure 19 Workday Expense/SA Resources

Create Spend Authorization

For **Employee:** [REDACTED] Spend Authorization Total
0.00 USD

Collin Procedures

- [Local Travel](#)
- [Travel](#)
- [Credit Card](#)

Instructions

- [Athletic Recruiting](#)
- [Business/Professional Development](#)
- [COE](#)
- [Grant](#)
- [Student Field Trips](#)
- [Student Field Trips – No Cost](#)
- [Tuition Reimbursement](#)

Reservation Assistance

- [Enterprise Car Rental \(Use if not booking vehicle through SWA BIZ\)](#)
- [Southwest Airline Benefits](#)
- [SWABIZ - Airfare & Car Rental – single traveler](#)
- [SWABIZ – Airfare & Car Rental – multi-travelers](#)

Spend Authorization Tips

- Expense Reports vs Spend Authorization ([Which report to use?](#))
- Add all travel expense estimations.
- Attach agenda.
- Attach registration form.
- COE ONLY - Attach Justification form.

T-Card Requests are done in Workday by creating a request.

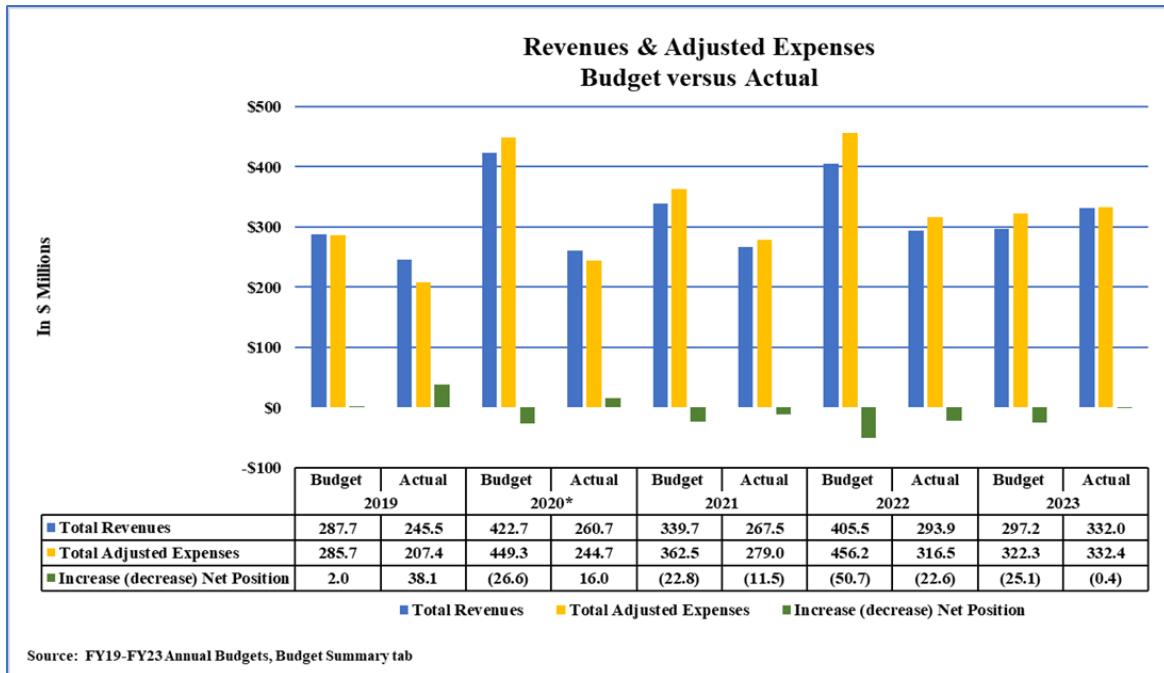
- **Budget**

- The budget development process begins in January and ends in August when the Board of Trustees approves the proposed budget. A budget calendar is created by the budget office and posted in Workday under the Budget worklet. An initial base allocation is created for each District organization. Organizations within the District receive lists of full-time employees to review for accuracy and adjustments are made for vacant positions.
- Budget allocations are prepared based on budgets from the prior years with reductions for non-recurring expenses and allotments for roll-over encumbrances. Salary amounts are also removed from organizational allocations and budgeted by Administrative Services. If necessary, due to financial constraints, allocations may be lowered. The allocations are distributed to leadership team members in March. Leadership team members meet with their direct reports to prepare their budget and supplemental requests. The District’s 2020-2025 Strategic Plan and Master Plans, Program Review recommendations, and Continuous Improvement Planning cycles are considered when preparing organization budgets.
- The budgets for each organization and all requests for supplemental items are due to the Budget Office in April. Supplemental items can include capital requests, additional personnel and other expenses needed that exceed the initial allocation and must reference how they support the Master and/or Strategic Plan. The initial budget and supplemental

requests are compiled by the Budget Office and distributed to the Leadership Team for review prior to formal budget meetings held with Administrative Services.

- During the formal budget meetings, each leadership team member is given an opportunity to explain their submitted budget requests, including supplemental requests. The Board of Trustees' Finance and Audit Committee further reviews the draft budget and recommends a proposed budget to the District Board for approval. Once approved by the Board of Trustees as required by Board Policy, both legal and local, the final budget is distributed to the cost center managers and various entities. Budget adjustments resulting in a net increase or decrease to the overall District budget are approved throughout the fiscal year at monthly board meetings.
- Subsequent budget transfers are reviewed and approved by the responsible cost center managers and the Budget Office. Any budget variances during the year are investigated and corrected monthly by cost center managers and Business Administrative Services.
- A review of the Figure 20 Budget versus Actual for the period from 2019 through 2023 illustrates the comparison of the budget versus actual for total revenues and expenses with an adjustment for GAAP transactions for the expenses. The budget is created on a cash basis, then adjusted at the bottom to be more representative of GASB accounting.

Figure 20 – Revenues & Adjusted Expenses Budget versus Actual FY19-23



Adjustments to budgeted expenses on a cash basis to more of a GASB basis include the additions, reductions as noted in Figure 21.

Figure 21 Expenses adjusted from Budget

Expense Adjustments from cash basis to GASB	Budget				
	2019	2020	2021	2022	2023
Total Prior to Adjustment	\$ 436.5	\$ 664.9	\$ 498.5	\$ 533.7	\$ 335.0
Depreciation Add	(9.5)	(12.4)	(16.6)	(20.5)	(22.3)
Bond Principal - GO Bonds Decrease	7.0	10.5	12.9	15.9	18.2
Capitalized Expenses (assets > \$5,000) Decrease	153.3	217.5	139.7	82.1	16.8
Total Adjustments to GASB	150.8	215.6	136.0	77.5	12.7
Total After Adjustment	\$ 285.7	\$ 449.3	\$ 362.5	\$ 456.2	\$ 322.3

As a general rule, the District strives to budget expenses not to exceed revenues, as was the case in fiscal year 2019. The District ended in a net positive position totaling \$38.1 million in fiscal year 2019. Contributing to the increase in net position for the year were the following factors:

- Interest income generated exceeded budgeted expectations by \$7.1 million
- Interest expense budgeted on bonds exceeded actual interest expense by \$4.2 million due to timing of when bonds were issued.
- District received \$6.0 million donation, in connection to the new construction, but donation was not budgeted.

Budget staff provide training materials for employees to access within Workday under the Budget worklet. PowerPoint presentation defines budget terminology and navigates employees through Workday to explain how to perform functions like budget check, submitting budget amendments, and reviewing reports. Job aides are also posted on the worklet as show in Figure 21a.

Workday includes several system controls to ensure expenditures do not exceed the approved budget.

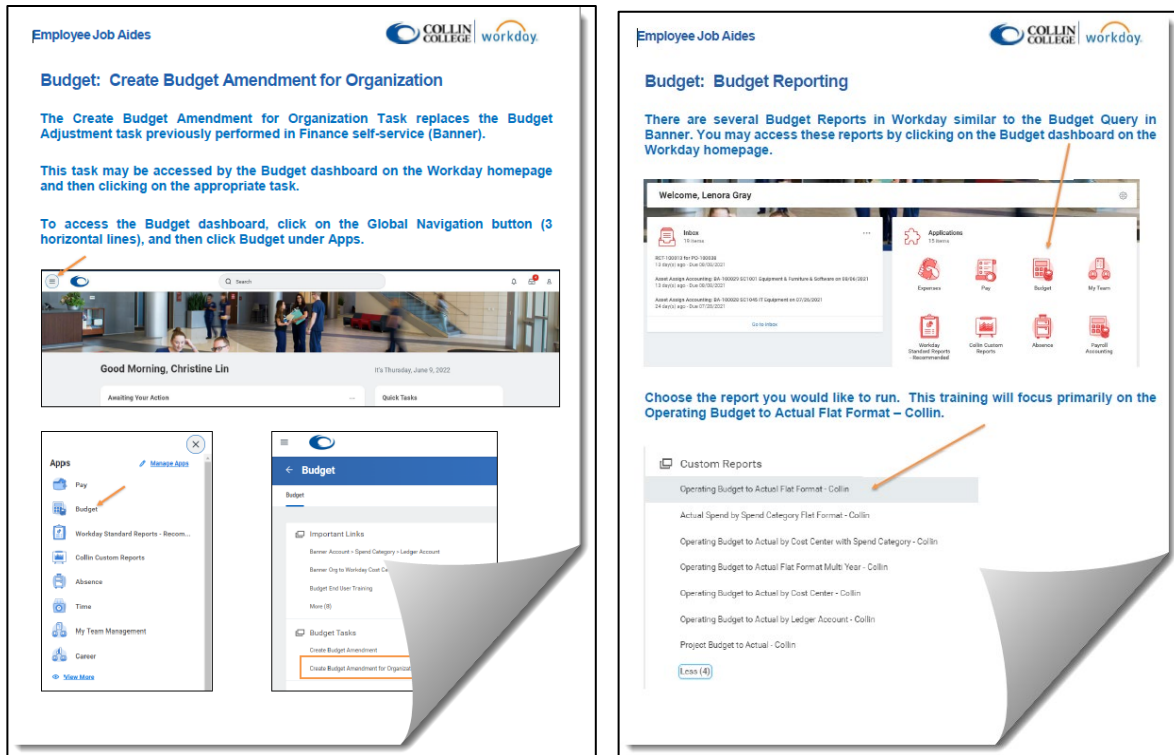
- A Workday business process verifies each cost center has sufficient budget remaining to cover requisitions and invoices when entered.
- A requestor can request a budget override for requisitions and invoices failing the budget check process. The override must be approved by the Budget Office. An override may be needed when a requisition or invoice crosses fiscal years.
- All Workday budget amendments must be approved by a cost center manager and the Budget Office.
- The Budget Office is included in several HR business processes. New hires and salary increases are reviewed for budget approval and to determine if funds need to be moved from any approved salary reserves.
- Commitment accounting is used in Workday for all full-time staff salaries.
- Commitment accounting is used for all pending requisitions and approved purchase orders.

Budget staff are responsible for budgeting all revenue ledgers and expenses for debt service fund, building fund, and grant fund. Additionally, with input from the cost center managers, the following ledgers are also budgeted by the budget staff:

1. FT, PT salaries & benefits
2. Reserves

3. Mandatory and Non-mandatory transfers
4. Utilities
5. Insurance
6. Legal Fees

Figure 21a Budget Job Aids



- **Student Financial Services**

Student financial services staff serve students directly in the following ways:

1. managing the collection of tuition and fee payments,
2. managing student receivables,
3. managing all other District receivables
4. issuing refunds and/or financial aid to students based on state and federal statutes,
5. maintaining the integrity of student accounts.
6. Makes the 1098-T form available to students through an on-line portal to download tax form.
7. Assist in providing cash to faculty for student field trip per diems when traveling

The Bursar's department maintains an extensive presence on the District's [website](#) for students to access and utilize for information on payment deadlines, payment methods and policies, and to make tuition and fee payments.

In addition, student receivables staff maintain other pages on CougarWeb to assist students in [Paying for College](#).

Each semester students registering via early registration must pay by the payment deadline. If payment is not received the student is dropped for non-payment (DNP) and must re-register. Student financial services runs and sends reports to dual credit office and student enrollment services for assistance in notifying students to make payment by the payment deadline. In addition, emails and text messages are sent to students to remind them of the payment deadline. The implementation of a new voice messaging system through Signal Vine to connect with students has helped reduce the DNPs over the past couple of years. Statistics related to number of DNP for the past several years is shown in Figure 22.

Figure 22 Drop for Non-payment

Year	Term	Register	DNP #	% DNP
2014	Fall	19,259	4,777	24.8%
2015	Fall	20,297	3,805	18.7%
	Spring	20,591	3,043	14.8%
	Summer	10,816	2,864	26.5%
2016	Fall	22,586	3,160	14.0%
	Spring	19,671	3,011	15.3%
	Summer	10,816	2,642	24.4%
2017	Fall	23,793	4,136	17.4%
	Spring	23,130	2,973	12.9%
	Summer	11,669	2,783	23.8%
2018	Fall	23,922	3,509	14.7%
	Spring	24,175	3,421	14.2%
	Summer	11,725	2,263	19.3%
2019	Fall	26,842	3,031	11.3%
	Spring	19,011	2,432	12.8%
	Summer	10,882	1,716	15.8%
2020	Fall	24,543	2,984	12.2%
	Spring	20,267	2,536	12.5%
	Summer	13,072	1,736	13.3%
2021	Fall	24,203	2,807	11.6%
	Spring	21,136	2,217	10.5%
	Summer	12,116	1,639	13.5%
2022	Fall	25,370	2,617	10.3%
	Spring	21,712	2,577	11.9%
	Summer	13,100	2,041	15.6%
2023	Fall	27,739	2,100	7.6%
	Spring	23,078	1,886	8.2%
	Summer	14,127	1,955	13.8%
2024	Spring	27,590	2,225	8.1%
Grand Total				

Other functions performed by Student financial services staff includes collections from students on outstanding balances due primarily to return to Title IV (Department of Education) for financial aid awarded for which the student is no longer eligible. The District contracts with two collection agencies to assist in collecting outstanding balances owed by students. Student account balances are turned over to collections only after a concerted effort is made by a student financial services team member to collect the amount owed. Outreach to students is made through five separate communications:

1. CougarMail
2. Personal email
3. Letter mailed to address on file
4. Call/text
5. Final letter

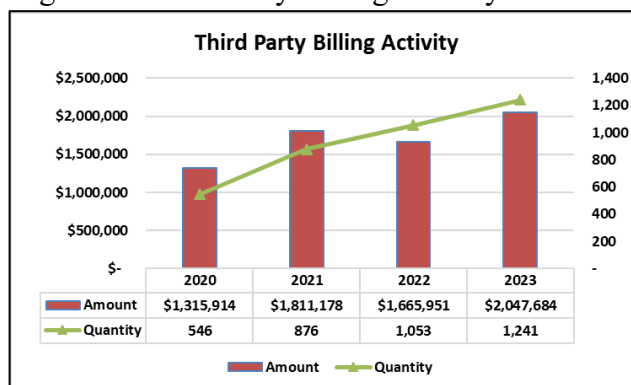
As of the most recent fiscal year ending 2023, Collin had \$394,931 in receivables with the collection agencies. See Figure 23. An allowance for doubtful accounts estimated at \$299,313 has been established for student receivables based on the uncertainty of collectability. A corresponding bad debt expense has been recorded to institutional support. One hundred percent allowance was established for student receivables aged two or more years and a seventy five percent allowance was set up for student receivables more than one year, but less than two years old.

Figure 23 Outstanding Student Receivables with Collection Agencies

Student Receivables Placed with Collection Agencies	Balance at 8/31/2022	Addition	Collections	Adjustments	Returned to Collin College	Balance 8/31/2023
First Placement Collection Agency	\$ 2,451	\$452,463	\$ (42,601)	\$ (7,253)	\$ (13,623)	\$ 391,437
Second Placement Collection Agency	257,330	1,568	(6,260)	40	(249,184)	3,494
Total Student Receivables Placed with Collections	259,781	454,031	(48,861)	(7,213)	(262,807)	394,931
Allowance for doubtful accounts	(259,781)	(263,597)	(25,998)	836	249,227	(299,313)
Net Receivables Placed with Collections	\$ -	\$190,434	\$ (74,859)	\$ (6,377)	\$ (13,580)	\$ 95,618


Student financial services works with students and third parties to obtain payment on the students' behalf by billing third parties. Collin will typically receive a third-party billing (TPB) contract guaranteeing payment for the student for tuition, fees, and other charges that may include books. Third party billing activity since 2020, as shown in Figure 24, demonstrates a steady and significant increase in total dollars and number of invoices.

Figure 24 Third Party Billing Activity



A typical TPB contract is shown in Figure 25.

Figure 25 Typical TPB Contract with terms

 <p>COLLIN COUNTY COMMUNITY COLLEGE</p>	<p>COLLIN COUNTY COMMUNITY COLLEGE DISTRICT 3452 Spur 399 McKinney, TX 75069 Telephone: (972) 758-3840</p>
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Third Party Billing Contract

THIS CONTRACT (Contract) made and entered, BETWEEN:
Collin County Community College District
3452 Spur 399, Suite 322, McKinney, Texas, 75069
(Herein referred to as the "College") - AND -

(Hereafter referred to as the "Vendor")

BACKGROUND:

A. The College and Vendor enter into a third party billing contract (Contract) whereupon Vendor agrees to pay College for tuition, fees, and/or other services as authorized by this Contract.

B. The duration of the Contract, specific costs covered, and amount for which the Vendor will be responsible are defined in the spaces provided.

1. The contract Duration (not to exceed two years*): 2022-2023 both semesters.

*(*Exception: Recognized city and/or county/municipality government entities may specify "as needed", and agree to*

2. The costs to be paid by Vendor:
(Indicate with an 'X') Tuition Fees Other*
Maximum per student: \$ _____ *will not cover repeated courses
and/or Maximum per this Contract: \$ _____
and/or amount As Needed for Vendor identified eligible students.

Additional items funded*, details, and/or requests included in Exhibit A and/or a specific list of students (their corresponding social security number and/or birthdate, course(s) in which to be registered, and amount to be paid by the Vendor for each student), Exhibit B, is to be considered part of the Contract.

It is understood College will invoice the Vendor and payment is due upon receipt of invoice by Vendor.
This Contract may be cancelled by either party with thirty (30) day written notice. However, cancellation does not preclude Vendor or College from fulfilling obligations incurred prior to Contract cancellation.

Vendor Name Homel Foods Corp
Primary Contact _____
Billing Address _____
Phone Number _____
FAX Number _____
E-mail Address _____

Page 1 of 4

Exhibit A

***Special Instructions, including but not limited to the Vendor's preferred method for identifying to Collin the individuals eligible for funding under this Contract, i.e., vouchers, Exhibit B listing, etc.:**
Covers tuition and academic fees. Does not cover room, board, parking, or repeat class fees.

4. How Do We Impact Student Outcomes

As noted previously, BAS serves in a support role for most functions performed by paying vendors, and employees and managing the fiscal responsibilities of the college. Therefore, BAS’ impact on student outcomes is indirect, but is integral to the operations of the college allowing front line employees with face to face contact, i.e. faculty, advisors, etc. to be successful with their interactions with students.

Student financial services has student facing responsibilities. Cashier offices are on all campuses working with students and employees to accept payments for tuition, fees, other payments received by the college.

In the [Ruffalo Noel-Levitz Student Satisfaction Inventory Survey from Spring 2022](#), Collin’s scores for student satisfaction for services provided by student financial services staff when compared to other National Community Colleges-Southern Region, appears to either be in line or exceeds the average based on the results found in Figure 26. Collin rated particularly high for the questions “There are convenient ways of paying my school bill”, and “Campus Item: I can easily find information about my tuition charges each semester.” There are explicit instructions for students on the Collin.edu website under the heading *Paying for College*, specifically [payment policies and methods](#).

Figure 26 Collin versus National CC-Southern Region

Main Report									
Collin College - SSI 04/2022									
This report provides a look at the percentage of responses that indicated an answer of 6 or 7 to the items in the survey: 6 is considered "important" or "satisfied" and 7 is considered "very important" or "very satisfied."									
Collin College - SSI					National Community Colleges-Southern Region 2018-2021				
No	Item	Importance %	Satisfaction %	Gap %	Comparison Importance %	Comparison Satisfaction %	Comparison Gap %	Difference	
★	51 There are convenient ways of paying my school bill.	88%	80%	8%	85%	72%	13%	8%	
	The business office is open during hours which are convenient for most students.	84%	74%	10%	83%	70%	13%	4%	
	60 Billing policies are reasonable.	87%	75%	12%	84%	69%	15%	6%	
★	71 Campus item: I can easily find information about my tuition charges each semester.	89%	80%	9%					

Based on student surveys administered by Institutional Research department in 2021 regarding the student financial services unit, the students’ experience with staff appears to be positive. See results of survey, followed by Student comments in Figures 27-28. In analyzing the results of the survey, the bursar’s office (also known as Student Financial Services) scored greater than 80% agree or strongly agree in all categories surveyed, except for “Hours are convenient”, which was 79%. Overall satisfaction for student financial services staff was 87% agree or strongly agree. While student financial services is student facing, it should be noted that almost all services offered can be accessed online, particularly paying for tuition on line, and receiving refunds through ACH directly to students’ bank account, provided the student provides the necessary information to allow the transaction.

Figure 27 Survey Results

**Collin College Service Unit
Student Survey: Spring 2021**

SERVICE UNIT: Bursar's Office

Table 13. Awareness and Use of Service Unit

Service Unit	Count	%
Are aware of Bursar's Office ¹	356	73.3%
Have used Bursar's Office ²	258	72.5%

¹ Percentage out of total survey respondents (n=486).

² Percentage out of number who are aware of this unit (n=356).

Table 14. Please use a five-point scale to tell us about your experience with the service

Item	Response on 5-point scale (1= Strongly disagree, 5 = Strongly agree)					No response	Total	Median*
	1	2	3	4	5			
Hours are convenient.	Count 2	2	29	56	148	21	258	5
	% 0.8%	0.8%	11.2%	21.7%	57.4%	8.1%	100.0%	
Service is timely.	Count 2	2	24	54	182	14	258	5
	% 0.8%	0.8%	9.3%	20.9%	62.8%	5.4%	100.0%	
Staff is courteous.	Count 1	3	19	35	182	18	258	5
	% 0.4%	1.2%	7.4%	13.6%	70.5%	7.0%	100.0%	
Staff is knowledgeable.	Count 2	2	16	45	180	13	258	5
	% 0.8%	0.8%	6.2%	17.4%	69.8%	5.0%	100.0%	
Overall Satisfaction.	Count 3	4	26	52	173	0	258	5
	% 1.2%	1.6%	10.1%	20.2%	67.1%	0.0%	100.0%	

* The median is calculated on a 5-point scale by excluding the "No response" category.

BURSAR'S OFFICE

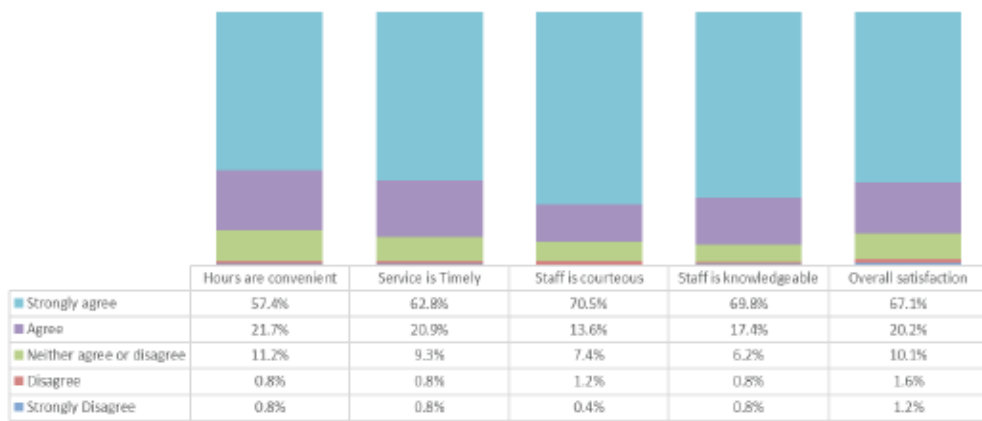


Figure 28 Comments from survey participants

SERVICE UNIT: Bursars Office

Table 15a. *Bursars Office Comments from McKinney Campus*

Ehh, they're ok, could be better.
Hate the misc. fees. student life, etc.

Table 15b. *Bursars Office Comments from Frisco Campus*

Staff is helpful
Very poor customer service

Table 15c. *Bursars Office Comments from Plano Campus*

Always had the answers when others didn't
Limited experience here but no issues
Never really had an in person experience with them
Only used service once, pay online. Service was fine
Paying online is easy and fast and emailed receipts are a bonus. Yay! save the trees
Very kind staff
When earning a scholarship, it was difficult to communicate with the office about financial standing.
Withdrew from a class had not received a grade for seven weeks. Did not receive a refund (of any amount) or was I able to speak with the manager.

Table 15d. *Bursars Office Comments from Technical Campus*

Positive

Table 15e. *Bursars Office Comments from Wylie Campus*

Bursar's office was able to provide tuition records with a Logo and URL when requested, not available via Cougar Web
--

Table 15f. *Bursars Office Comments - General*

Always incredibly friendly and efficient.
Could not add class to a payment arrangement.
Everyone I have come in contact with at Collin College has been exceptionally nice and helpful. Any issues I have had have not seemed like issues because they were handled quickly and done right the first time.
Fast and thorough service.
I feel rushed for some things.
Last time I s/w a rep she asked me personal questions about why am I plan for 5150
Most of these services are online and available when I need them. Had a question and needed to speak with a person, they were always there in a timely and very courteous manner.

Online
Organized
They have often helped me with other questions when no one else would
They were able to answer my questions
This office communicates via e-mail consistently.
Very helpful and knowledgeable
Very helpful!

Institutional Research conducts surveys for service areas like BAS with faculty and staff every two years. For 2020 and 2022, the results of those surveys for the various areas is shown in Figures 29-

Figure 29 Survey AP-Budget FY20 and FY22

Table 58
Awareness and Use of Service Unit

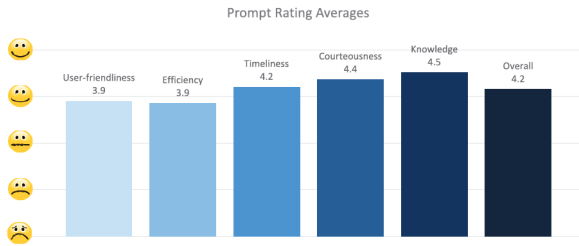
	n	%
Are aware of Financial Reporting/Operations-AP, Budget & Inventory*	138	62.7%
Have used Financial Reporting/Operations-AP, Budget & Inventory**	55	39.9%

* Percentage out of total respondents (n= 220)
** Percentage out of number who are aware of this unit (n= 138).

Table 59
Please use a five-point scale to tell us about your experience with the service.

Prompt	Response on 5-point scale					NA	Total	Mean***	Standard Dev.***
	1	2	3	4	5				
The procedures are user friendly.	2	2	10	16	17	7	55	3.9	1.096
(1= Strongly disagree, 5= Strongly agree)	%	3.6%	5.5%	18.2%	29.1%	30.9%	12.7%	100%	
The procedures are efficient.	3	3	9	16	17	7	55	3.9	1.167
(1= Strongly disagree, 5= Strongly agree)	%	5.5%	5.5%	16.4%	29.1%	30.9%	12.7%	100%	
My needs were met in a timely fashion.	2	1	7	14	25	6	55	4.2	1.040
(1= Strongly disagree, 5= Strongly agree)	%	3.6%	1.8%	12.7%	25.5%	45.5%	10.9%	100%	
The staff is courteous.	3	0	4	10	30	8	55	4.4	1.092
(1= Strongly disagree, 5= Strongly agree)	%	5.5%	0.0%	7.3%	18.2%	54.5%	14.5%	100%	
The staff is knowledgeable.	2	0	2	11	32	8	55	4.5	0.930
(1= Strongly disagree, 5= Strongly agree)	%	3.6%	0.0%	3.6%	20.0%	58.2%	14.5%	100%	
Overall satisfaction with the unit.	2	1	7	22	23	0	55	4.2	0.970
(1= Very unsatisfied, 5= Very satisfied)	%	3.6%	1.8%	12.7%	40.0%	41.8%	0.0%	100%	

***The mean and standard deviation are calculated on a 5-point scale by excluding the "NA" category, which also consists of skipped responses.



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Collin College Service Unit
Faculty/Staff Survey: Spring 2022

Service Unit: Financial Reporting/Operations – Accounts Payable and Budget

Table 82

Awareness and Use of Service Unit

	n	%
Are aware of Financial Reporting/Operations – Accounts Payable & Budget	258	49.9%
Have used Financial Reporting/Operations – Accounts Payable & Budget	95	18.4%

Table 83

Please use a five-point scale to tell us about your experience with the service.

(1=Strongly Disagree, 5=Strongly Agree)

Prompt	Response on 5-point scale					N/A	Total	Mean	Standard Dev.	
	1	2	3	4	5					
The procedures are user friendly	n	0	5	10	22	50	7	94	4.0	0.603
	%	0%	5.3%	10.6%	23.4%	53.2%	7.4%	100%		
The procedures are efficient	n	0	6	12	22	46	8	94	3.9	0.595
	%	0%	6.4%	12.8%	23.4%	48.9%	8.5%	100%		
My needs were met in a timely fashion	n	0	3	11	17	54	8	93	4.1	0.882
	%	0%	3.2%	11.8%	18.3%	58.1%	8.6%	100%		
The staff is courteous.	n	0	1	5	11	72	5	94	4.5	0.970
	%	0%	1.1%	5.3%	11.7%	76.6%	5.3%	100%		
The staff is knowledgeable	n	0	2	2	20	61	8	93	4.2	1.187
	%	0%	2.2%	2.2%	21.5%	65.6%	8.6%	100%		

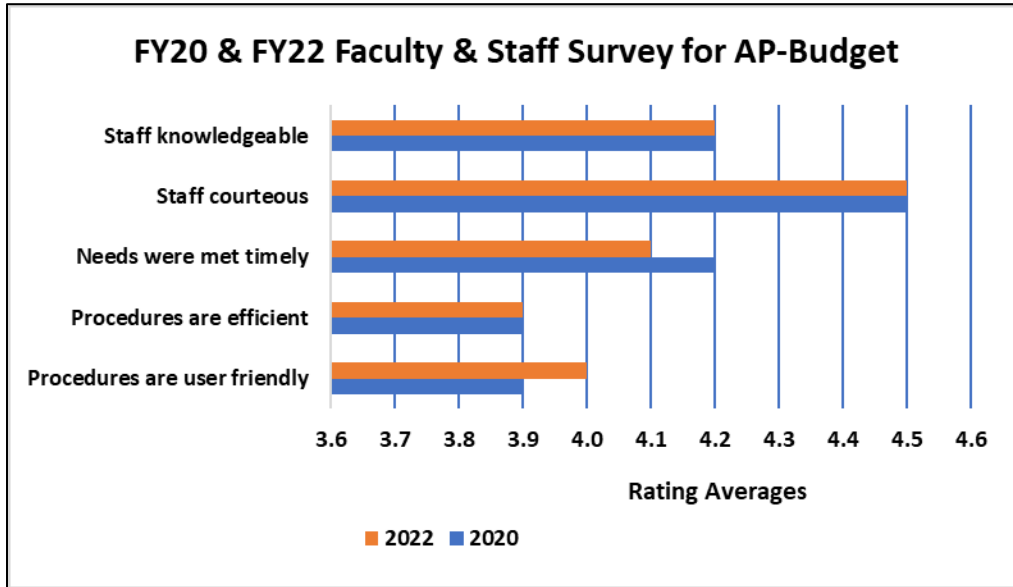
Mean and Standard Deviation are calculated on a 5-point scale by excluding the "N/A" category, which also consists of skipped responses

Table 84

On a five-point scale, please rate your overall satisfaction with the following services:

	Very Unsatisfied	Unsatisfied	Neutral	Satisfied	Very Satisfied	Total
n	1	5	9	34	46	95
%	1.1%	5.3%	9.5%	35.8%	48.4%	100%

Figure 30 Comparison of survey results



The survey reflects similar ratings in all areas except in *Needs were met timely* which saw a slight decrease in user satisfaction, and an improvement in *Procedures are user friendly* from FY20 to FY22.

Surveys and comments provided by faculty and staff for financial services are including accounting, payroll, and audit are show in Figures 31-

Figure 31 Survey Accounting/Payroll/Audit FY20 and FY22

Collin College Service Unit
Faculty/Staff Survey: Spring 2020

SERVICE UNIT: Controller/Financial Services-Accounting, Payroll & Audit

Table 40

Awareness and Use of Service Unit

	n	%
Are aware of Controller/Financial Services-Accounting, Payroll & Audit*	176	80.0%
Have used Controller/Financial Services-Accounting, Payroll & Audit**	82	46.6%

*Percentage out of total respondents (n=220)

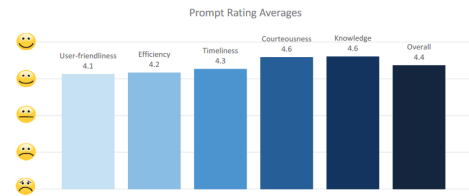
**Percentage out of number who are aware of this unit (n=176)

Table 41

Please use a five-point scale to tell us about your experience with the service.

Prompt	Response on 5-point scale					NA	Total	Mean***	Standard Dev.***
	1	2	3	4	5				
The procedures are user friendly.	n 3	2	13	21	35	8	82	4.1	1.059
(1= Strongly disagree, 5= Strongly agree)	% 3.7%	2.4%	15.9%	25.6%	42.7%	9.8%	100%		
The procedures are efficient.	n 3	2	12	23	37	5	82	4.2	1.040
(1= Strongly disagree, 5= Strongly agree)	% 3.7%	2.4%	14.6%	28.0%	45.1%	6.1%	100%		
My needs were met in a timely fashion.	n 4	0	11	16	43	6	82	4.3	1.063
(1= Strongly disagree, 5= Strongly agree)	% 4.9%	0.0%	13.4%	22.0%	52.4%	7.3%	100%		
The staff is courteous.	n 2	2	3	10	55	10	82	4.6	0.915
(1= Strongly disagree, 5= Strongly agree)	% 2.4%	2.4%	3.7%	12.2%	67.1%	12.2%	100%		
The staff is knowledgeable.	n 2	1	2	14	53	10	82	4.6	0.850
(1= Strongly disagree, 5= Strongly agree)	% 2.4%	1.2%	2.4%	17.1%	64.6%	12.2%	100%		
Overall satisfaction with this unit.	n 2	1	9	23	46	1	82	4.4	0.913
(1= Very unsatisfied, 5= Very satisfied)	% 2.4%	1.2%	11.0%	28.0%	56.1%	1.2%	100%		

***The mean and standard deviation are calculated on a 5-point scale by excluding the "NA" category, which also consists of skipped responses.



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Collin College Service Unit
Faculty/Staff Survey: Spring 2022

Service Unit: Financial Reporting/Operations – Accounts Payable and Budget

Table 82

Awareness and Use of Service Unit

	n	%
Are aware of Financial Reporting/Operations – Accounts Payable & Budget	258	49.9%
Have used Financial Reporting/Operations – Accounts Payable & Budget	95	18.4%

Table 83

Please use a five-point scale to tell us about your experience with the service.

(1=Strongly Disagree, 5=Strongly Agree)

Prompt	Response on 5-point scale					N/A	Total	Mean	Standard Dev.
	1	2	3	4	5				
The procedures are user friendly.	n 0	5	10	22	50	7	94	4.0	0.603
(1= Strongly disagree, 5= Strongly agree)	% 0%	5.3%	10.6%	23.4%	53.2%	7.4%	100%		
The procedures are efficient.	n 0	6	12	22	46	8	94	3.9	0.595
(1= Strongly disagree, 5= Strongly agree)	% 0%	6.4%	12.8%	23.4%	48.9%	8.5%	100%		
My needs were met in a timely fashion.	n 0	3	11	17	54	8	93	4.1	0.882
(1= Strongly disagree, 5= Strongly agree)	% 0%	3.2%	11.8%	18.3%	58.1%	8.6%	100%		
The staff is courteous.	n 0	1	5	11	72	5	94	4.5	0.970
(1= Strongly disagree, 5= Strongly agree)	% 0%	1.1%	5.3%	11.7%	76.6%	5.3%	100%		
The staff is knowledgeable.	n 0	2	2	20	61	8	93	4.2	1.187
(1= Strongly disagree, 5= Strongly agree)	% 0%	2.2%	2.2%	21.5%	65.6%	8.6%	100%		

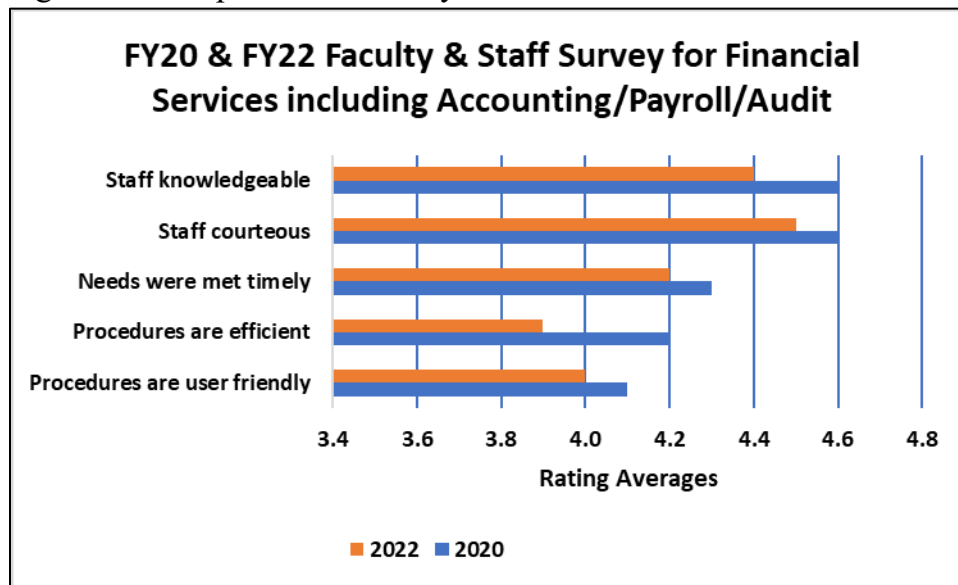
Mean and Standard Deviation are calculated on a 5-point scale by excluding the "N/A" category, which also consists of skipped responses.

Table 84

On a five-point scale, please rate your overall satisfaction with the following services:

	Very Unsatisfied	Unsatisfied	Neutral	Satisfied	Very Satisfied	Total
n	1	5	9	34	46	95
%	1.1%	5.3%	9.5%	35.8%	48.4%	100%

Figure 32 Comparison of survey results



Comments provided by survey respondents may be found in Figure 33.

Figure 33 FY22 Survey Comments for Accounting/Payroll/Audit

<p>Collin College Service Unit Faculty/Staff Survey: Spring 2022</p> <p>Table 61</p> <p><i>Please specify the reason for your rating: Controller/Financial Services</i></p> <hr/> <p>All staff interactions have been very pleasant to deal with and efficient with time</p> <hr/> <p>Difficult online system to navigate, initial approval overturned after money was spent & new approval required changes, long wait time for reimbursement.</p> <hr/> <p>difficult to get a reply or response or answer the phone</p> <hr/> <p>I have not used the service more than once. It was fairly routine; therefore I am satisfied.</p> <hr/> <p>My needs were met</p> <hr/> <p>my question are answered but I think they could be more friendly and thorough</p> <hr/> <p>No personalization of service. all online forms. I want a real person helping me, not having to complete a form & guess if it right.</p> <hr/> <p>Non-existent or conflicting instruction in regards to Workday. :(</p> <hr/> <p>Quick response, professionalism</p> <hr/> <p>The service is satisfactory bc of the people. The procedures are somewhat outdated</p> <hr/> <p>They answer my questions quickly.</p> <hr/> <p>Were unable to answer my questions regarding payroll when I first started teaching.</p> <hr/> <p>Workday difficult</p> <hr/> <p>Working our way through a new software program, WORKDAY</p>

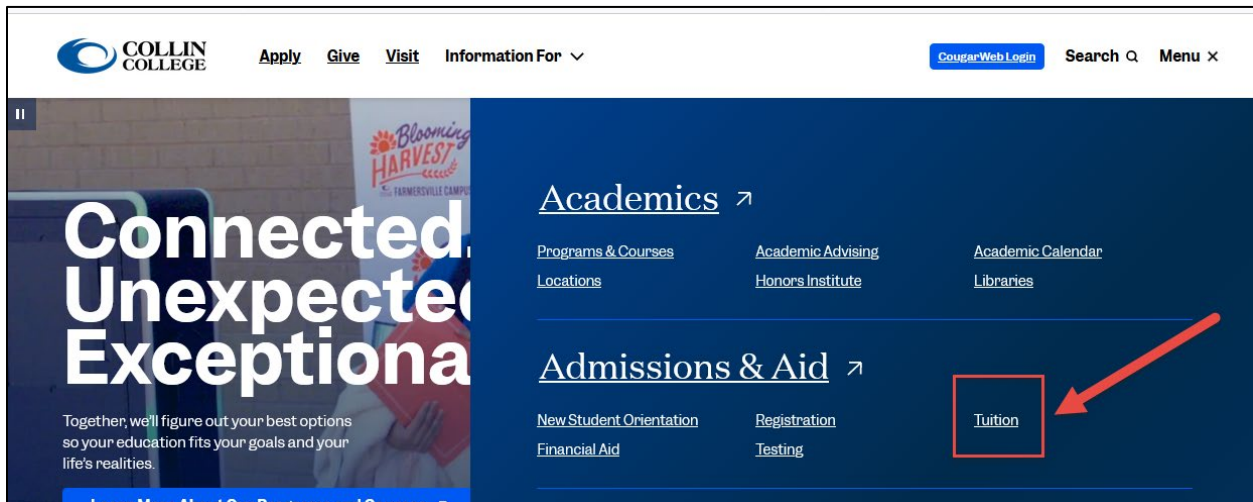
All categories surveyed showed a decline in satisfaction for accounting/payroll/audit divisions. As noted in several sections, during this time period BAS was implementing Workday. It appears reasonable that communications with external users may have been compromised during this period. There has been a concerted effort to improve communications, including updating the BAS procedures manual, and providing Workday guidance on utilizing system. Providing more training could help improve satisfaction with employees.

Section II. Are We Doing Things Right?

5. How Effectively Do We Communicate, and How Do We Know?

BAS maintains procedures for all functions it performs on [CougarWeb](#). Additional procedures and information can be found within Workday. Specific information pertinent to students is found within one click at [Collin.edu](#) as shown in Figure 29.

Figure 29 Collin.edu access to Tuition information



See table below for Unit Literature Review Table which includes documentation and information for services provided by all divisions within the BAS. As Student migrates to Workday from Banner, CougarWeb will be updated with relevant information pertinent to Workday.

6. What Partnerships and Partner resources are established by the unit, and how are they valuable?

See attachment for table denoting partnerships and partner resources utilized by BAS.

7. What Professional Development Opportunities Add Value to Our Service Unit

All divisions in BAS are encouraged to attend professional development opportunities to improve job knowledge. On the following table, a listing by employee and department is provided with the training/professional development attended.

8. Are Facilities, Equipment, and Funding Sufficient to Support Your Service Unit.

Section III. Continuous Improvement Plan (CIP)

9. How have Past CIPs Contributed to Success?

As noted previously, very few BAS divisions impact students directly. The Bursar division impacts, students through the process of ensuring the student account is current, accurate, and tuition and fees have been paid by census date.

1. Student Outcomes

2. Overall Improvements to your unit

From 2019, all divisions in the BAS were involved with implementation of Workday for Finance, which was completed beginning Sep 2021. The last CIP addressed issues related to Workday implementation, specifically updating business procedures to incorporate Workday processes, training external users on Workday; and, finally, to create meaningful reports/dashboards for end-users to utilize. Efficiency is an ongoing goal to improve processing time for paying vendors.

10. How Will We Evaluate Our Success

Previous CIP attached.

11. CIP Table for the next two years

- a. Implement Workday Student
- b. Implement new Budget software, Adaptive
- c. Survey end users for guidance on what services would improve their experience with BAS