COLLIN COLLEGE

SERVICE UNIT REVIEW

REV. 11-30-2018

UNIT NAME: BUSINESS ADMINISTRATIVE SERVICES (BAS) REVIEW CONTACT: JULIE BRADLEY

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GUIDELINES

Time Frames:

1. ***Scope***:
   The time frame of program review is five years, including the year of the review. Data being reviewed for any item should go back the previous four years, unless not available.
2. ***Deadline Dates***:
   January 15th – Program Review Document due to Department Supervisor for review
   February 1st – Program Review Document due to Program Review Steering Committee
3. ***Years:***
   Years 1 & 3 – Implement Action Plan of (CIP) and collect data
   Years 2 & 4 – Analyze data and findings, Update Action Plan
   Year 5 – Write Program Review of past 4 years; Write Continuous Improvement Plan (CIP) and create new Action Plan

LENGTH OF RESPONSES: Information provided to each question may vary but should be generally kept in the range of 1-2 pages.

EVIDENCE GUIDELINES: In the following sections, you will be asked to provide evidence for assertions made.

a. **Sources**: This evidence may come from various sources including Collin College faculty and staff, Service Unit Student Satisfaction Surveys, Service Unit Faculty/Staff Surveys, Ruffalo Noel-Levitz Student Satisfaction Surveys, IPEDS Data, National Community College Benchmarking Project data, peer surveys, or unit-level data and surveys. This evidence may be quantitative and/or qualitative. If you are unfamiliar with any of these information sources, contact the Institutional Research Office (IRO) at: effectiveness@collin.edu. Use of additional reliable and valid data sources of which you are aware is encouraged.

b. **Examples of Evidence Statements**:
   1. Poor example: Employees are encouraged to embrace the College's core values. (Not verifiable)
   2. Good example: Core values are discussed with each employee in annual performance evaluations. (Verifiable, but general)
   3. Better example: Core values are discussed in annual performance evaluations and employees are expected to include one goal that will demonstrate personal improvement related to a core value and document, in the next annual performance evaluation, their accomplishment of that goal. (Replicable, Verifiable)

FOR MORE INFORMATION: *Documentation can be found at* http://inside.collin.edu/institutionaleffect/Program_Review_Process.html. *Any further questions regarding Program Review should be addressed to the Institutional Research Office (*effectiveness@collin.edu*, 972-985-3714).*

I. Section I: Are we doing the right things?

1. What does your service unit do?

A. What is the service unit and its context?

Unit's Purpose

Business Administrative Services (BAS) has responsibility for ensuring the District has a sound financial base and demonstrated financial stability to support the District's mission and the scope of its programs and services. BAS' mission is to support the teaching and community-centered mission of the District by providing high quality, efficient and cost effective business services to students, faculty, staff and administration. As an institution receiving public monies through state appropriations and taxes, we have a duty to be excellent stewards of the taxpayers' dollars, and to provide transparency in how we spend those dollars.

In keeping with our commitment to our mission, we seek to provide:

- Reliable and relevant financial information
- Responsive, professional and courteous service
- Fiscal accountability and integrity
- Compliance with all applicable laws and regulations

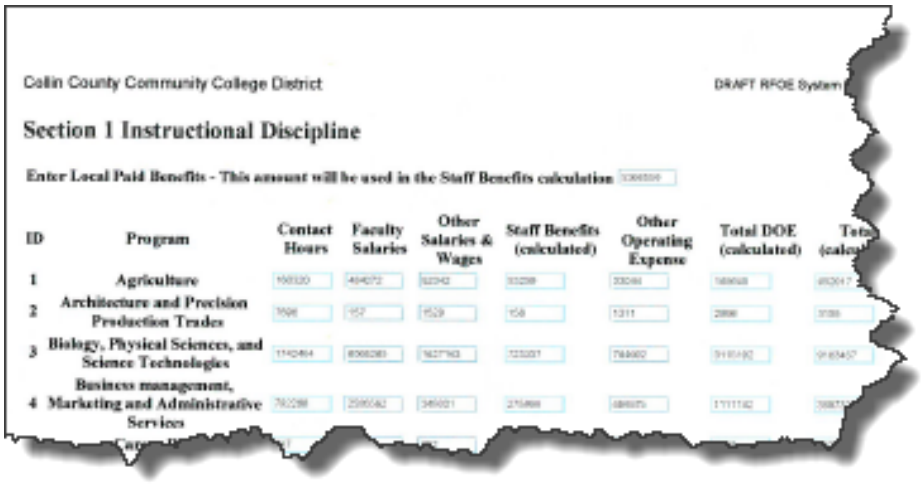
Unit's Services and Products

BAS consists of multiple departments including Accounting, Accounts Payable, Budget, Bursar, Payroll, and Auxiliary Services. All areas are charged with providing services in a timely, accurate, and appropriate manner. Downloadable and PDF fillable forms, procedures, and guidelines for all BAS are provided on the CougarWeb Intranet site at http://inside.collin.edu/businessoffice/index.html. Being able to access and complete forms on-line (PDF-fillable forms), provides timely and convenient access for users to conduct business. On line procedures ensures forms are completed accurately, which should expedite processing the form. Calendars for payroll processing or budget preparation are provided for informational purposes and are updated each year. Providing on-line access to guidelines, handbooks, and procedures allows the BAS to distribute information widely throughout the District in a consistent voice.

- Accounting: Accounting is responsible for the timely and accurate recording and reporting of financial information to constituents, including internal and external customers. Investing and fixed assets are also encapsulated under this function. Product output include, but not limited to:
    - Monthly financial reports are prepared for Board of Trustee (BOT) review and approval.
    - Comprehensive Annual 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.

- Report of Fundable Operating Expenses (RFOE) annually to the Texas Higher Education Coordinating Board (THECB); this required report provides the state governing bodies with detailed information on expenses incurred for instructional programs, incorporating the District's contact hours reported by Institutional Research in the report and is due at the end of January each year.


Collin County Community College District

DRAFT RFOE System

Section 1 Instructional Discipline

Enter Local Paid Benefits - This amount will be used in the Staff Benefits calculation

ID	Program	Contact Hours	Faculty Salaries	Other Salaries & Wages	Staff Benefits (calculated)	Other Operating Expense	Total DOE (calculated)	Tota (calcu
1	Agriculture							
2	Architecture and Precision Production Trades							
3	Biology, Physical Sciences, and Science Technologies							
4	Business management, Marketing and Administrative Services							

- Accounts Payable (AP): Accounts Payable is responsible for timely, appropriate, and accurate processing of all District invoice payments to vendors and reimbursements to employees.
  In 2018, AP processed 14,438 checks totaling $83,895,054.
- Budgeting: Budgeting coordinates the budget process with District Leadership who is guided by the District's Vision 2020 Integrated Strategic and Master Plan. The District budget process is designed to maximize the use of every available dollar for continued improvement in student success. Budget is required by state statute to be approved by the BOT and posted online to the District's website. The budget document may be found at http://www.collin.edu/financials/index.html.
- Bursar: Responsibility for collecting monies owed to the District rests with the Bursar's department which includes, but is not limited to:
  - Student Tuition and Fees Receivables
  - Financial Aid Receivables
  - Returned Check Receivables
  - Third Party Billing Receivables
  - Emergency Student Loan Receivables
  - Child Care Receivables
  - Facility Rental Receivables
- Payroll: The Payroll staff is responsible for the accurate and timely production of payroll, payment of taxes, and benefits, ensuring compliance with federal and state laws, and District policies. Payroll sends financial managers an accounting of salaries posted to their

org each month for review. Payroll is responsible for the timely filing of quarterly 941 reports to the IRS. Payroll is responsible for the timely reporting and transfer of funds for all retirement and medical benefits.

- Auxiliary Services: Auxiliary Services is a diverse group of service units offering goods and services to the District community that serve as an essential component of the academic and administrative success of students, faculty, staff, and the community. Current services offered through Auxiliary Services include:
    - Food Service, including catering (brought in-house effective Nov 2016);
    - Vending;
    - Facility Leasing;
    - Bookstore (outsourced effective Sep 2016)

In summary, these services taken together provide the support network necessary for the institution to function effectively, thus allowing us to meet our goals of supporting students and providing the educational opportunities to students to allow them to develop skills.

Services across campuses/departments/district/community

Collaboration between and among departments across the District routinely occurs. Since BAS cannot work in a vacuum, coordination with other departments allows us to serve our student (customers) more effectively and efficiently as those departments oftentimes work more directly with students.

- Bursars' area set up MarketPlace, and on-line payment options for Corporate Training, Seniors Active In Learning (SAIL), childcare, Nursing; Bursar coordinates transactions applied to student accounts from Financial Aid and the Foundation.
- Budgeting coordinates budget process and allocations with District Leadership
- Budgeting provides training for new financial managers
- Accounts payable coordinates scheduled training for Concur travel throughout the District, and on an as needed basis
- Accounts payable coordinates vendor payment processing with purchasing working through CougarMart
- Grants meets with grant program managers to establish budgets, set up grant accounts
- Payroll works with academic deans/associate deans to incorporate faculty load into the payroll system; payroll works hand in hand with HR to process payroll transactions.

See Section below under Core Values: Service and Involvement for additional information.

BAS reaches out to other departments to coordinate services and communicate how, when, and what is required to be submitted to receive services. As a support service unit of the District, our focus is to assist our customers within the framework governing the college through official policies and procedures.

Regulatory standards

Each department within BAS is subject to federal, state and industry regulatory standards.

Regulatory requirements for the District include:

Department Impacted	Agency	Type Agency	Regulatory Standard
Accounting/Grants	US Office of Mgmt and Budget (OMB)	Federal	OMB compliance Supplement
Accounting/Grants	Comptroller General of the US	Federal	Government Auditing Standards; Uniform Guidance
Accounting/Grants	State of Texas	State	Single Audit Circular
Accounting/Investments	Texas State Auditor's Office	State	Public Funds Investment Act
Accounting/Comprehensive Annual Reporting	The Coordinating Board; Governmental Accounting Standards Board	State	Reporting
Payroll	ERS	State	HEGI
Payroll	TRS	State	Retirement
Payroll	Internal Revenue Service	Federal	Various
Bursar; Accounting; Budget	Texas Legislature	State	Education Code-various sections including, but not limited to, Chapter 130. Junior College Districts; Chapter 54. Tuition and Fees
Budget; accounting	Texas Legislature	State	General Appropriations Act

All BAS departments follow guidelines dictated by statute and/or District policy when performing their duties. Staff members receive training and attend conferences and/or seminars to learn about changes in the law, reporting requirements, etc.

B. Executive Summary

What do we do?

Business Administrative Services (BAS) has responsibility for ensuring the District has a sound financial base and demonstrated financial stability to support the District's mission and the scope of its programs and services.

How do we Support the College Mission, Core Values, and Strategic Plan?

Each department within BAS supports the college mission, core values and strategic plan, either directly, like Bursar and Auxiliary Services, by assisting students directly, or indirectly, through the BAS support services.

Why Do We Do the Things We Do?

BAS' focus on providing excellent services to our customers while maintaining the integrity of the financial systems is paramount to our objectives. Whether we are serving students directly or

front line employees who are working directly with students, we do not lose sight of the District's mission to provide the resources to allow students to achieve their educational goals. At times, the turnover in staff has impacted our ability to provide excellent service. Retaining qualified employees needs to be addressed if we are to excel as a District.

How Do We Impact Student Outcomes?

As a service unit, BAS has limited direct impact on student outcomes, other than providing the appropriate services to allow employees who work directly with students to perform their jobs efficiently and effectively.

How Effectively Do We Communicate?

BAS maintains a website designed to provide easy access to forms and procedures for employees and students, when applicable, to utilize. BAS could do a better job keeping all information current on our primary on-line resource (CougarWeb).

How Well Are We Leveraging Partnership Resources and Building Relationships

BAS works cooperatively with many departments throughout the District. Additionally, maintaining partnerships with industry experts, allows BAS to operate more effectively.

Are We Hiring Qualified Staff, Are we Supporting Them Well With Professional Development?

All staff must meet minimum job requirements to be hired. Budget funds are available to provide professional development, ensuring employees are well informed about best practices, current technologies, etc. BAS works with many software systems to perform various functions. Training employees on all systems can be quite time-consuming, particularly for systems that are complex, i.e. Banner.

Are We Supported with Adequate Facilities and Equipment?

BAS has no more physical space to expand in the event new employees need to be hired. As the District continues to grow and the potential for more staffing to accommodate growth is needed, it will be necessary to evaluate how to expand.

Given Our Present Status, How Do We Intend to Change in Ways That Help Us Advance?

BAS has goals to accomplish over the next several years to improve services. Specifically, improvements can be made in simplifying the travel system. Automating processing of paper forms needs to be evaluated. Creating user friendly reports for end users is a priority. In conjunction with HR, BAS needs to evaluate salary and organizational structures in order to attract and retain qualified people, thus reducing the constant turnover in certain areas.

How Will We Evaluate Our Success

We will be able to determine our success by surveying our customers. If we're able to hire and retain employees, train them properly and provide quality customer service, survey results should bear those results out.

2. Why do we do the things we do as it relates to the college mission, core values & strategic plan.

Mission: *"Collin County Community College District is a student and community-centered institution committed to developing skills, strengthening character, and challenging the intellect."*

- Many of the BAS service units have limited direct contact with students, yet, everything BAS does supports the front line faculty, staff, and leadership, and therefore ultimately the students' ability to develop skills, strengthen character, and challenge the intellect.
- BAS supports the District's mission by collaborating with the District's leadership personnel and internal departments, to development and implement the budget and manage the financial resources, thus providing financial support to allow the institution to provide educational services to our students. Providing the tools to manage the financial resources through reports and access to financial systems ensures the various divisions function effectively and within budget to achieve their goals.
- Payment for employee services who are serving our students directly or indirectly is accomplished by BAS, as is payment for goods and services to vendors. Without the support of the BAS, the District could not function, therefore, the services provided are essential to the mission of the District.
- Obtaining and managing the financial resources of the District is an essential function of BAS, and necessary for the operations of the District. Specifically, BAS is responsible for:
    - Reporting to the Texas State agency, Legislative Budget Board (LBB) for state appropriation funding;
    - Reporting to THECB, Employees Retirement System (ERS), and Texas Retirement System (TRS) for benefits;
    - Coordinating with Collin County to assess, and collect property taxes;
    - Working with banking institutions to manage monies received and payments made;
    - Investing excess funds to maximize income within board policy and state statutes;
- The Bursar and auxiliary services areas have direct contact with students as part of their regular operations.
    - The Bursar's area collects payment from students, providing clear communications to students on deadlines, tuition and fees, refunds, payment methods and policies. The Bursar maintains convenient hours to assist students on all campuses.
    - Auxiliary services division provides students, and employees, with dining options, and the community with conference facilities.

The BAS supports the District's mission either directly through Bursar and Auxiliary Services, or indirectly through support services to the District community by providing the financial support required to provide educational services to students.

Core Values: We have a passion for:

- Learning,

  BAS has a passion for learning as demonstrated by staff attending conferences, workshops, and various training opportunities; all staff are encouraged and given the opportunity to improve skills by attending relevant conferences, workshops or taking classes. The District offers on-line training through Lynda.com. Staff are given time during the work week to complete training if desired/necessary. (See Section G. *Are We Hiring Qualified Staff, and Supporting Them Well with Professional Development* for additional information on supporting staff with professional development opportunities.)

  - As Certified Public Accountants (CPAs), the Chief Financial Officer (CFO), two Associate Vice Presidents (AVPs) and the Director of Accounting obtain 40 hours per year of continuing education required to maintain CPA licenses.
  - As investment officers for the District, the Public Funds Investment Act require the CFO, and AVPs to attend investment training not less than once each state fiscal biennium.
  - BAS leadership attends the Texas Association of Community College Business Officers (TACCBO) biannual meetings and annual conference every year to obtain the most current information about financial matters effecting the community colleges. Various state agencies are in attendance at all meetings/conferences, including THECB, LBB representative, TRS and ERS staff, Texas Association of Community Colleges. In addition, opportunities to share information with other community college business officers is provided.
  - Grant's manager participates in many grant webinars, grant management training classes, Texas Workforce Commission training, and Dept. Of Labor training
  - Bursar staff attend National Association Colleges and University Business Officers (NACUBO), Ellucian, and Touchnet (student online payment system) webinars and/or conferences. Being a student facing division, staff attends customer service workshops including First Impressions hosted by the District, and the Disney Institute professional development workshop "Approach to Quality Service"
  - Many staff throughout BAS attend the annual Ellucian conference to gain a better understanding and utilization of Banner; additionally, consultants are brought in-house for training in Student, Finance, and Payroll, particularly for major changes.
  - Software systems training many BAS staff members have attended include BDMS training, TimeClock Plus, Financial Edge (used for Collin College Foundation Accounting) and CougarMart (Purchasing software).

  Allowing employees to grow in their positions through learning opportunities will help them advance in their careers, improve their skills and knowledge of their functional area, and have higher job satisfaction, which ultimately will lead to retaining good employees.

- Service and Involvement,

  Staff are encouraged to serve on committees and be involved in district wide activities; BAS staff participate in many ways including:

  - Chairing SAFAC committee

- Sitting on All College Council
- Sitting on Staff Council
- Participating in Wellness Challenge
- Sitting on the Financial Aid Appeals Committee
- Sitting on Grant Development Team Committee
- Sitting on Data Quality Assurance Committee
- Sitting on Banner Maintenance Committee
- Serving as a student mentor
- Serving on search committees for leadership positions
- Participating in quarterly AA/AD meetings

Sitting on Committees provides those members a voice and perspective on the inner workings of the District. Additionally, the committees may benefit from receiving BAS input and perspective as it relates to financial matters.

- Creativity and Innovation,

BAS exhibits creativity and innovation throughout the various departments. Utilizing technology to become more efficient and effective has been a guiding principle of the BAS over the last several years. Examples of innovations include, but are not limited to the following:

- Implementation of electronic travel system, Concur
- Implementation of electronic timekeeping system, TimeClock Plus
- Utilization of EPAFs and Workflows in payroll to process paperwork
- Utilization of CougarMart to process vendor on-line vendor payments

Specific details for the innovations are described in Section C. Why Do We Do the Things We Do.

Creativity and Innovation, as a core value, are critical as it challenges us to be better, find ways to achieve our goals in a more efficient and effective way. It allows us to save money if we're able to eliminate redundancy, expedite processes, reduce errors, and ultimately provide a better work environment for employees and learning environment for students.

- Academic Excellence,

BAS contributes to academic excellence through the provision and management of financial resources to accomplish academic excellence. Budgets are allocated to academic areas based on needs to provide services to students for faculty, supplies, and equipment. Historical information on actual expenses for all divisions is utilized to determine future budgets. Justifications for additional funding can be made based on estimates of increased enrollment. More specific information on budgeting may be found in Section I.C. Why Do We Do the Things We Do?

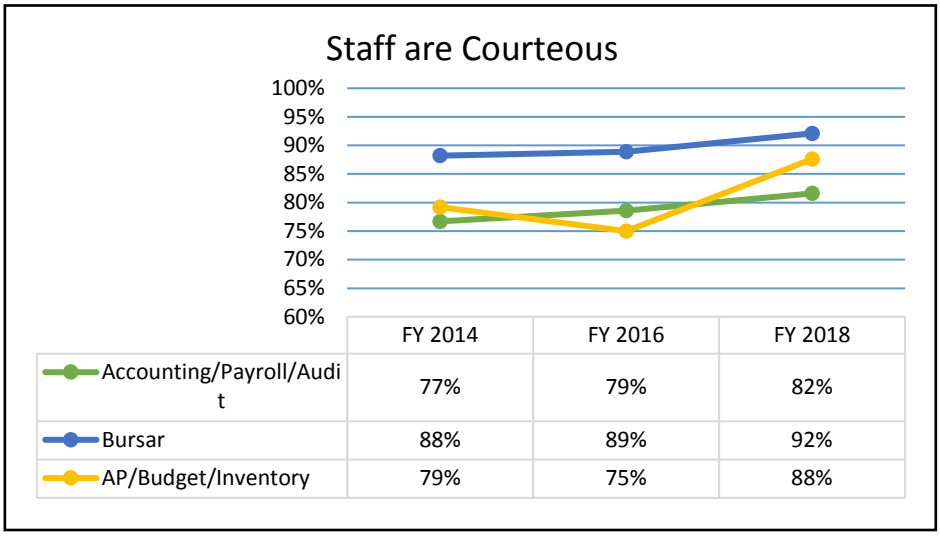
- Dignity and Respect,

As a service unit, our overriding goal is to provide excellent customer service. Effective leadership requires treating everyone with respect and dignity. BAS strives to achieve that core value on a daily basis. We recognize that when dealing with other's money, whether it be employees' paychecks, students' payments or refunds, vendor payments, or taxpayers' money, there's a sensitivity and understanding that must be observed. Above all else, we strive to treat others as

we would like to be treated, and in a professional manner. All employees are evaluated on embracing the core values.

This assertion is supported by data from surveys conducted in 2014, 2016, and 2018 for BAS divisions. See graph below displaying the survey results for the statement presented, "Staff are Courteous". The percentages represent those respondents selecting 4 (agree) and 5 (strongly agree) ratings. For the three areas surveyed, two of the three areas showed a steady improvement over the four year survey period. There's an inherent weakness in Institutional Research's survey methodology in that they combine several BAS areas into one category. They combine accounting/payroll/audit together. The survey combines AP/Budget/Inventory in one category. Therefore, it's not obvious which specific department the respondent is evaluating. For future survey periods, each area should be split out separately for a more accurate assessment.

Bursar has maintained a high level of customer satisfaction over the entire survey period, improving each year. And from 2016 to 2018, AP/Budget/Inventory showed significant improvement, going from 75.0% to 87.6% satisfaction rate. AP has had significant staff turnover in the last several years. Two of the five member AP team (including the AP supervisor) have been in their position more than four years. All others have less than two year's tenure. A similar experience has occurred in payroll. Two employees, the Payroll director has ten years' experience, and one payroll coordinator has less than three years' experience. All others have less than one year experience.



	FY 2014	FY 2016	FY 2018
Accounting/Payroll/Audit	77%	79%	82%
Bursar	88%	89%	92%
AP/Budget/Inventory	79%	75%	88%

Providing services in a professional manner, treating others with dignity and respect is important. All areas have shown improvement, but with additional training, adequate staff, and employee retention, percentages should improve. Our goal would be for the percentages in the 80% range, and improve over the prior year by a couple % points.

- Integrity

Integrity, the quality of being honest and having strong moral principles. Staff within BAS embrace a strong commitment to integrity. While we have controls in place to ensure errors are caught in

a timely manner, the expectation for all employees to operate with honesty and truthfulness or accuracy is paramount. The District is audited by external auditors annually. They conduct many tests to determine the fair presentation of the financial statements, which portrays the financial operations of the District for the fiscal year. We have never been cited for any employee not behaving appropriately. The CFO, two AVPs and the Director of Accounting for the District, as required by CPA licensing requirements must take four hours of ethics every two years.

Having a clean audit without findings provides our community of internal and external customers' assurance that funds are spent appropriately and within approved guidelines.

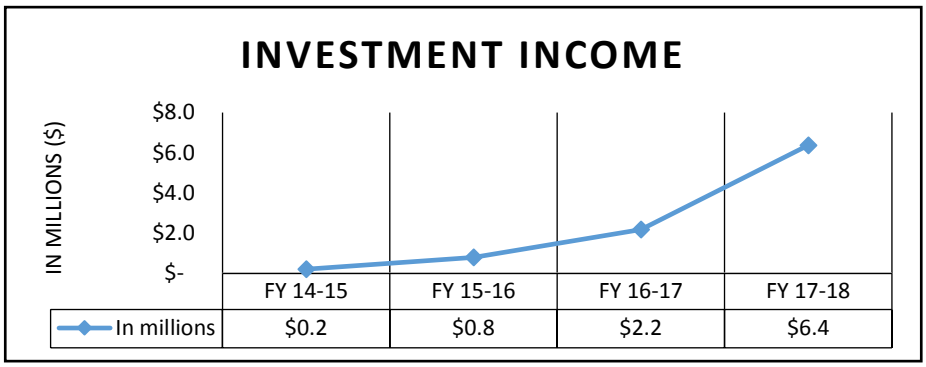
Embracing our core values ensures BAS supports the vision and culture of the District. We incorporate the assessment of employees' adherence to core values in their evaluations and training thereby reinforing the importance of those principles.

Strategic Plan: 2020 Vision

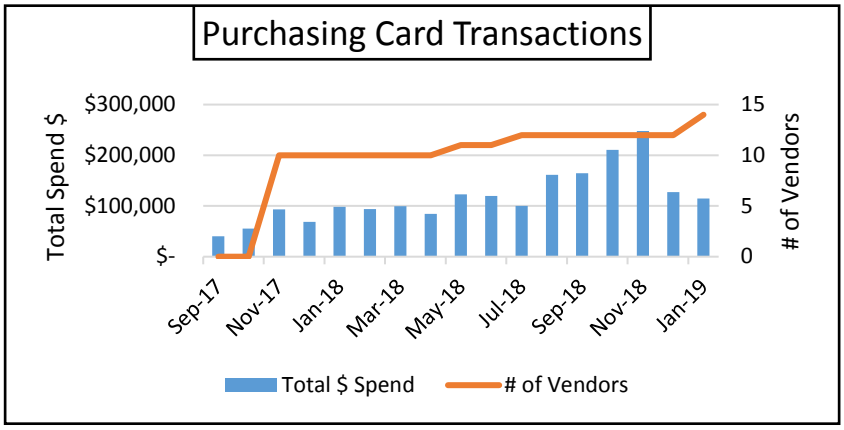
- Among the strategic goals, the one most closely aligned with BAS ability to achieve the goal is *Priority 5. Promote Innovation and Diversify Revenue Streams*. This strategic priority specifically strives to "double the external resources awarded to Collin College through new grants to $6.6 million by 2020". The Grants Management division is charged with applying for external grants. BAS provides support for grants after they have been awarded. However, input from BAS is provided to the grants management division when applying for grants, including reviewing financial information on applications, and providing budget numbers, if necessary. In addition, as part of the grant application process, submitted audited financial statements to the granting agency is required. Before awarding funding to an institution, granting agencies want to make sure the receiving entity is fiscally responsible and has proper financial controls in place to management funds properly and within prescribed guidelines. The single audit, performed as part of the annual audit by independent audits and included in the District's CAFR, focuses specifically on federal and state funds expended.

  While BAS isn't directly responsible for pursuing external grants, other revenue streams being developed or enhanced by BAS include those noted below.

- The District has contracted with an investment advisor to provide recommendations for investing opportunities, to assist the District in creating and evaluating the Banking RFP submissions, and evaluating the District's investment policy. Their expertise and dedication to this function has allowed the District to significantly improve investment earnings as noted in the following graph.



- Over the last four years, leadership has encouraged the usage of purchasing cards. BAS is striving to pay as many vendors as possible utilizing purchasing cards, allowing the District to earn a purchasing card rebate from the bank based on total amount charged. The District started with 10 vendors being paid with a purchasing card, steadily increasing the numbers as shown in the following graph. As a result of this focus, the District earned $19,734 for fiscal year (FY) 2017-18 or .01677 of a total spend of $1,176,900 in credit card purchases/payments, providing an income stream, that otherwise did not exist, until the credit card initiative was made.



- The strategic goal, *Create an Increasingly Welcoming Environment for Students, Community Members, Faculty, and Staff* is one the BAS strives to fulfill. The Bursar staff have recently been included to the new student orientation, thus providing information directly to students upon their introduction to the District. Payroll provides an introduction to new employees during new employee orientation, and is creating quick reference documentation for new employees to refer to, to assist them as employees begin their employment with the District. BAS could improve the communications with employees in how to access the financial systems the District utilizes for processing. A BAS quick reference guide should be developed and made available to new employees. In addition to the on-line documentation on CougarWeb, both the Budget and AP departments provide training for employees on an as needed basis.

Focusing on promoting innovation and diversifying revenue streams, as well as creating a welcoming environment for all are strategic goals BAS strives to achieve.

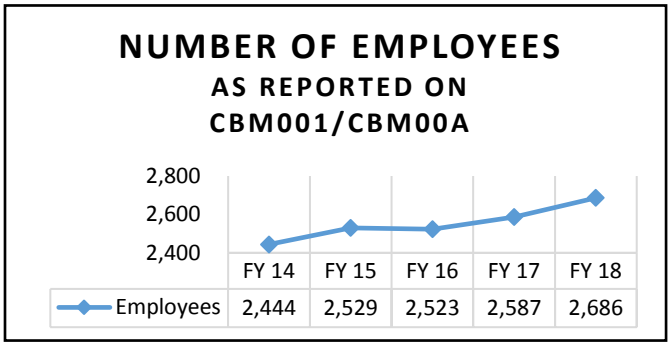
3. Why Do We Do The Things We Do?

BAS manages the financial resources of the District. A more detailed description of services provided by BAS are noted below:

Paying Employees and Vendors: The District pays employees for their services through the payroll department. Accounts Payable reimburses employees for local and professional travel expenses and pays vendors.

Payroll

Payroll pays full and part time staff, faculty and students once a month. See graph below showing average number of employees paid regularly:



Payroll utilizes Banner to process payroll. TCP is utilized to capture, track, and process time for non-exempt employees and leave for all employees.

- Additional payrolls are run when necessary for vacation payoffs and corrections. Five separate payrolls are processed each month for exempt, non-exempt, nine month faculty, twelve month faculty, and part time employees. Payroll establishes an annual calendar which is posted on line under the BAS intranet site for cutoff and pay dates. Payroll is responsible for setting up jobs, benefits, direct deposits, and deductions in Banner. All payroll changes are processed through payroll including changes in job classifications, changes in orgs, terminations, etc. In addition, payroll coordinates with IT feeding faculty load into the payroll system each semester allowing us to pay faculty. Faculty load is a detailed accounting of what and where faculty are teaching, itemized by class with salary information per instructor (full-time) or by class (part time).

PT: Part Time Rate (FLAC)															
230[13237] DHYG1239.C01 General and	D05099-11	14	18.70	100	1	08/27 12/16	2	2/1/0	W (1230-1520)	09/10/18	2.8	6.0	110010-606200	$2,486.40	Y
Totals for PT Part Time Rate (FLAC): 1			18.70				2	3			2.8	6.0		$2,486.40	

FT: Full Time Salary (FLAC)															
140[11561] PHYS1403.P01 Stars and	999101-00	20	20.00	100	1	08/27 12/16	4	3/0/0	MW (1300-1415)	09/10/18	3.0	6.0	110010-602106	Y	N
140[11800] PHYS1403.P02 Stars and	999101-00	16	20.00	100	1	08/27 12/16	4	3/0/0	TR (1300-1415)	09/10/18	3.0	6.0	110010-602106	Y	N
140[11562] PHYS1403.P1L Stars and	999101-00	21	16.00	100	1	08/27 12/16	0	0/3/0	M (1430-1720)	09/10/18	2.4	6.0	110010-602106	Y	N
140[11801] PHYS1403.P2L Stars and	999101-00	15	16.00	100	1	08/27 12/16	0	0/3/0	R (1430-1720)	09/10/18	2.4	6.0	110010-602106	Y	N
140[14657] PHYS1405.P1L Conceptual	999101-00	22	16.00	100	1	08/27 12/16	0	0/3/0	T (1730-2020)	09/10/18	2.4	6.0	110010-602106	Y	N
140[14655] PHYS1405.WP1 Conceptual	999101-00	22	20.00	100	1	08/27 12/16	4	3/0/0		09/10/18	3.0	6.0	110010-602106	Y	N
Totals for FT Full Time Salary (FLAC): 6			108.00				12	18			16.2	36.0		$35,795.74	

Payroll manages the timekeeping system TimeClock Plus (TCP). These functions were processed manually until TCP, an electronic timekeeping system, was implemented in 2013. See below for additional information on TCP implementation. The system is utilized to account for non-exempt employees' daily time in order to accurately track and pay employees for overtime hours worked as required by Fair Labor Standard Act. In addition, all leave is processed through TCP.

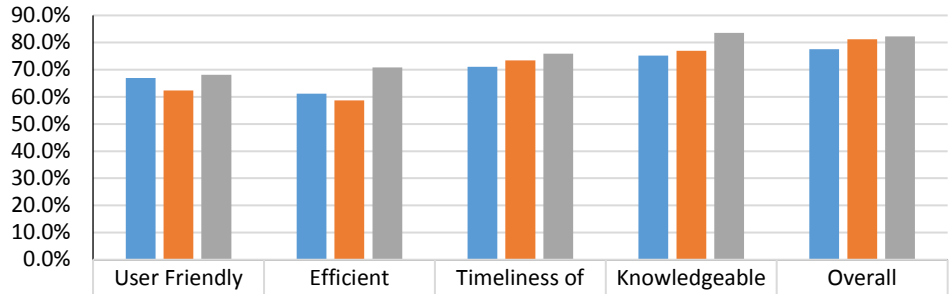
- Besides paying employees, payroll is responsible for:
  - Paying payroll taxes to IRS
  - Paying medical insurance to ERS
  - Paying retirement to TRS, TCG, and Metlife (for part time employees)
  - Paying state for various state/federal mandated garnishments
  - Issuing W-2s at year end

Some functions that have transformed how we process payroll over the last several years are noted below:

- In Spring 2013, Payroll implemented an on-line timekeeping system called TimeClock Plus (TCP) thus eliminating manual timesheets. It improved efficiencies, both for the end user and payroll department. Paper forms no longer get lost or put in a pile on someone's desk. Employees log in to the system on their desktop or at a timeclock. TCP is able to route the electronical timesheet to supervisors for approval. Mathematical errors when adding up time no longer occur. Leave requests and leave taken are tracked in real time in TCP, thus allowing leave balances to be current and accessible at all times. TCP's reporting system allows users to pull reports on demand. Payroll is working with TCP, Ellucian, and IT to implement a seamless version of TCP. Once this is achieved, Banner will "talk" to TCP in real time, meaning updates in Banner on employee positions including changes to supervisors and orgs, will feed to TCP when the change occurs in Banner, as opposed to updates being fed in a nightly batch process. Some challenges still exist with TCP in the timeliness of supervisors approving employees' time. TCP reports are not conducive to manipulation since they are not in excel.
- Payroll implemented an Electronic Personnel Action Forms (ePAFs) process in coordination with Human Resources (HR) to automate the manual process of recurring student employment setups. Benefits of an ePAF include increased efficiencies, reduction in data entry, improved accuracy, timeliness of setups, and elimination of lost paperwork. An ePAF is triggered by the hiring supervisor within Banner. Once triggered, the remaining steps to reestablish a recurring student employment assignment are routed through the system electronically for approval and review, and ultimately fed into Banner automatically, eliminating keystrokes, and paper. For FY 2019, about 150 student assignments were set up using ePAF.
- In coordination with IT and HR, a workflow was established to be used when terminating jobs. A workflow is more complex and time-consuming to set up than an ePAF, in that it can be routed in and out of Banner. IT creates the workflow working with the impacted departments, and analyzing current procedures. The termination workflow took approximately a year to develop. Automated versus manual processing results in more efficient and accurate processing.

Until a recent restructure, Payroll consisted of a Payroll Manager, Assistant Payroll Manager, and two Payroll Coordinators. Payroll has experienced significant changes in personnel over the last four years. Maintaining a well-trained staff has been challenging. The payroll manager retired after thirty years. The Assistant Payroll Manager was promoted to the Payroll Manager position, but her promotion left a void in the payroll support function. There has been subsequent turnover in the Payroll Coordinator and Assistant Payroll Manager positions. Banner's payroll module is very unforgiving and complex. Training new employees is slow and time consuming. While the District continues to grow, the Payroll Department has not added any new positions to handle the growth and address the turnover.

Based on feedback provided in surveys over the last four years, satisfaction with the payroll function has improved in every category surveyed (user friendly procedures, efficient procedures, timeliness of services, knowledgeable staff, and overall satisfaction) each year, but comments indicate the need for improvement in several areas. Specifically, comments mentioned in every survey are criticisms on response time to questions, or phones not being answered. From 2014 to 2018, fewer negative comments were made about TCP. In that time, TCP came out with a more user friendly dashboard for employees to navigate. Other opportunities for improvement still remain as satisfaction percentages in any category should not be less than 80%.

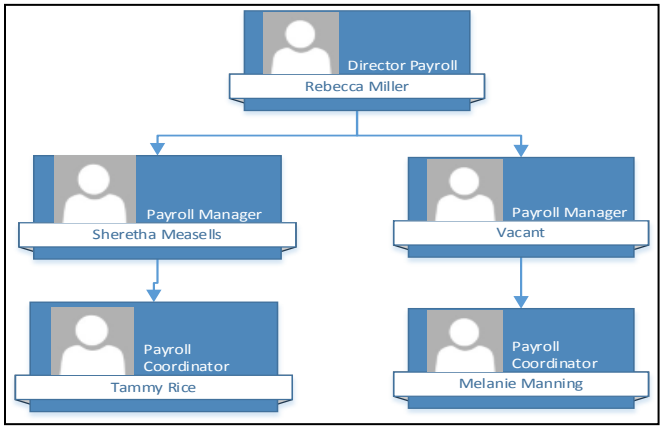


	User Friendly Procedures	Efficient Procedures	Timeliness of Services	Knowledgeable Staff	Overall Satisfaction
FY 14	67.0%	61.2%	71.1%	75.2%	77.6%
FY 16	62.3%	58.7%	73.4%	77.0%	81.2%
FY 18	68.1%	70.8%	75.9%	83.6%	82.3%

Significant challenges have presented themselves for payroll in complying with state reporting requirements for TRS. With IT support and dedicated payroll resources, Payroll staff have caught up with required reports after more than a year struggling to create accurate reports.

A reorganization and reclassification of positions was recently implemented, which will hopefully provide better coverage of the payroll functions and improved employee retention. The recent org changes in the Payroll Department are reflected in the Org chart that follows. An additional position was added for a payroll manager. The new position should provide more depth in the

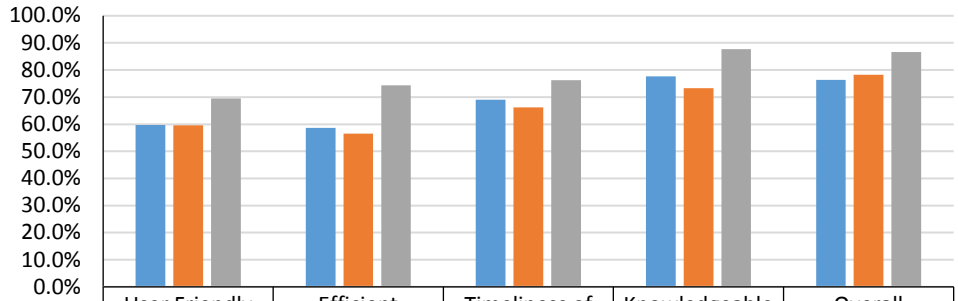
department, and better succession planning. A Director of Payroll was created to lead the department, with two payroll managers reporting to the Director of Payroll.



Accounts Payable

Accounts payable processes employee reimbursements for travel expense reimbursements (local and professional travel). In 2018, AP processed 2,895 electronic payments (ACH) to reimburse employees totaling $638,110. Accounts Payable utilizes several systems to process vendor and employee payments including: Banner, Concur, and CougarMart. Mastery of all systems is necessary to perform job duties effectively.

- Guidelines for travel reimbursement can be found on-line under the BAS intranet site at http://inside.collin.edu/businessoffice/travel.html for both local and professional travel.
- AP implemented and manages Concur, an electronic travel and expense system implemented in 2015 and used for professional travel. A link within the on-line travel procedures is provided to connect to Concur instructions. The implementation of the Concur system allowed AP to eliminate a 6-part paper form which had to be routed throughout the District for approvals, budget check, and expense reimbursement. The implementation of Concur eliminated the paper form. The District pays for all major expenses upfront (registration, airfare, and hotel). All expenses are submitted for approval and processing upon completion of travel and for reimbursement of expenses paid by the employee for meals and other incidentals.
- Employees requesting reimbursement for local travel must complete an excel template which can be found on line in the BAS intranet site, printed out and sent to AP for processing. Opportunity exists with this process to utilize an electronic system, either through CougarMart or Concur to process local travel, thus eliminating a paper form. These are being explored which will help to expedite the process, eliminate paper, thus reimbursing employees quicker. See below for graph displaying survey results for AP from 2014, 2016, and 2018. Based on the survey results, timeliness of services, while it improved from 2014 to 2018 from 69.0% to 76.2% approval rating, still provides room to improve service. It's not unreasonable to assume approval ratings should be in the 80% range.

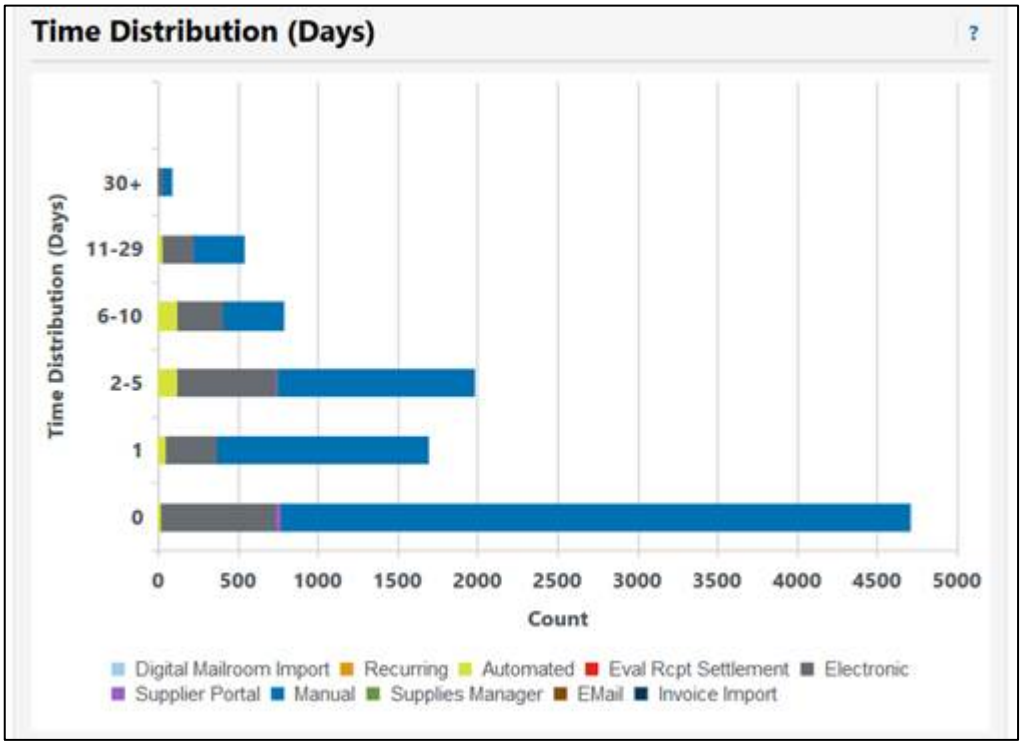


	User Friendly Procedures	Efficient Procedures	Timeliness of Services	Knowledgeable Staff	Overall Satisfaction
FY 14	59.7%	58.6%	69.0%	77.6%	76.3%
FY 16	59.6%	56.5%	66.2%	73.3%	78.2%
FY 18	69.5%	74.3%	76.2%	87.7%	86.6%

- Based on employee survey results for AP, there is room for improvement, particularly in the user friendly procedures and efficient procedures category. Based on negative feedback from many employees, BAS is looking at redesigning the Concur system. At the time Concur was implemented, purchasing cards were not being utilized. Feedback provided by leadership about Concur include:
  - difficult to use for once-a-year travelers;
  - not intuitive;
  - clunky;
  - too many approvals required
- The use of purchasing cards will simplify the process, as will reducing the number of approvals; the current process for reserving hotels utilizes a "virtual" credit card. This method of payment has proven to be cumbersome and sometimes unreliable for our travelers, with the virtual card not being accepted or received by the hotel.
- Comments provided by survey respondents like "unclear procedures"; "processes are more important than people"; "opaque operations and procedures" provide opportunities for improvement in documentation and communications.
- As noted previously in the section Dignity and Respect, AP has experienced significant turnover in the last several years. Inability to retain trained, qualified employees impacts service and ability to get the job done effectively. As the District continues to grow, AP has not been able to keep up with the quantity of work even though new processes have been implemented. The salary structure in AP is currently under review as part of a District-wide compensation review. And, it is expected that the complexity of managing several software systems to process AP should be taken into consideration when evaluating salaries.
- AP has been unable to automate paper forms in CougarMart due to the high incidence of staff turnover previously mentioned and the current staff's lack of technical knowledge.

- Over the last couple years, AP integrated more completely with CougarMart, specifically by having end users receive purchases in CougarMart instead of Banner. Since users put the requisition in CougarMart, the PO is issued from CougarMart, and after divisions receive goods/services, they document the receipt in CougarMart. The entire cycle is captured in one data base. Benefits realized by incorporating the receiving function specifically, and utilizing CougarMart from start to finish for the procurement function include:
  - CougarMart screen navigation allows an end user to quickly see associated invoices, purchase orders and requisitions and all supporting documentation.
  - Search capabilities are more robust and user friendly than Banner.
  - Data entry screens are more robust and user friendly than Banner.
  - Invoice approval paths and rules allow for improved internal controls.
  - Improved audit trails exist for invoicing.
  - All invoices are entered into CougarMart and imported to Banner.
  - Ability to receive electronic invoices from vendors.
  - Ability to see invoice documentation in CougarMart, eliminating the need to scan and index documentation in BDMS.
  - Ability for Purchasing to track actual spend on contracts in CougarMart.
  - Ability to monitor the cycle for invoice payments

A sample graph created from CougarMart showing time from invoice creation to export to Banner:



- The goal is to automate the check request form, student field trip form, mileage form and contract labor form. The Associate VP will work with the Accounting IS Manager and Budget Accountant to implement the forms in FY18/19 and FY19/20.
- The New Vendor Add form has been modified in CougarMart to capture relevant 1099 information and is currently being tested.

Serving Students: Areas within BAS that serve students directly include the Bursars area and Auxiliary Services.

Bursar

- Bursar functions include:
  - managing the collection of tuition and fee payments,
  - managing student receivables,
  - managing all other District receivables
  - issuing refunds to students based on state statutes,
  - maintaining the integrity of student accounts.
- Bursar procedures are living procedures, continually reviewed in light of new policy and procedure requirements as well as suggestions and/or concerns provided from internal staff, District colleagues, and our students.
- 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. Link to website: http://www.collin.edu/bursar/tuition.html.

- The Bursar division collaborates with other departments to improve services to students. Collaborations with other departments include the following:
  - Increased availability and convenience of online payments for non-course based student related fees and non-student fees, providing 24/7 payment access, independent from cashier office hours.
  - Collaborating with Testing Center, TSI testing and correspondence test payments available online since 2016.
  - Collaborating with Nursing, added online payment option for Nursing PSB tests in 2018. Continue to collaborate with other Health Science areas to implement online PSB testing payments.

	# Cashier Testing Transactions	$ MarketPlace Online Testing Transactions	Total Testing Transactions	Online Transaction %
2015	14923	0	14923	0.0%
2016	16729	508	17237	2.9%
2017	10739	6926	17665	39.2%
2018	9988	9988	19976	50.0%

  - Partnering with Corporate Training CE courses (MarketPlace), implemented online corporate sponsor online credit card payments for sponsored employees to attend

CE courses. Reduced workload of CE Corporate College and Bursar staff to coordinate and manually process payments.

- Assisting other Collin departments and divisions to facilitate online credit card payments for Collin non-student events and services through MarketPlace, facilitating advance registration and corresponding payments, including transition of SAIL registration and Child Development bill payments.
- Collaborated with Dental Clinic to provide onsite full cashiering station to provide convenience of all tender type payments, including credit cards.

MarketPlace								
Child Dev Group	0	$0.00	0	$0.00	0	$0.00	147	$75,710.89
Collin Events	206	37,875.00	117	3,365.00	139	7,720.00	99	2,335.00
Corporate College	n/a	n/a	n/a	n/a	0	0	117	67,780.00
Dance Group	133	8,366.00	97	10,850.00	79	11,250.00	134	19,185.00
Senior Adult Enrich	84	7,425.00	67	6,300.00	694	68,000.00	631	50,180.00
SCC Bookstore Web	427	56,229.25	1,162	148,814.23	n/a	n/a	n/a	n/a
Health Science	n/a	n/a	n/a	n/a	813	36,495.00	1,331	59,310.00

- Ongoing exploration of Banner baseline functionality
  - Collaborated with Academic Partnerships to improve services to dual credit high school students and improve timeliness of interdepartmental processes
    - Provided Banner security access for Academic Partnership staff to post eligible dual credit students directly to the Free and Reduced Lunch exemption
    - Eliminated redundant staff processes and inaccurate student account holds for past due balances
    - Improvement opportunity—implement an interdepartmental internal audit process
  - Collaborated with academic departments and Student Enrollment Service to develop and implement special needs fee assessment using baseline Banner for fee assessment, funding via the student account, and appropriate refund calculations
    - Excess tuition charges for non-funded courses, Board approved $50 per hour
    - Certification pass-thru testing fees associated with fire science and welding courses
    - First day access textbook bundled costs
  - Partnered with HR and CE to develop a process utilizing Banner registration and exemption functionality to record employee professional development, providing system audit trail of account financial activity and providing employees official transcript records of their professional development courses.
- Improved communication and accessibility
  - Provided option for electronic delivery of IRS Information Form 1098-T to students, more timely delivery to students and cost savings to Collin
  - Worked with IT to implement W9-S online form submission and automated hold removal for students to provide missing SSN data. Facilitated use of holds by bursar office to motivate students to provide required data and provided easier access to students to submit the form with immediate hold removal. Resulted in annual

decrease in number of submitted 1098T forms with missing data, reducing Collin's liability for IRS fines.

1098 T Invoices and Delivery Method									
	Paper			Electronic			Total Invoiced $	Elecronic Cost Savings	
	#	$/each	Total $ Paper	#	$/each	Total $ electronic		Cost if all paper	Savings
2014	35153	0.49	17224.97	0	0	0	17224.97	17224.97	0
2015	34394	0.7	24075.8	2427	0.45	1092.15	25167.95	25774.7	-1698.9
2016	27414	0.72	19738.08	2417	0.45	1087.65	20825.73	21478.32	-1740.24
2017	25934	0.72	18672.48	23094	0.45	10392.3	29064.78	35300.16	-16627.7
2018	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

- Improved stop payment process through online access to request form for students and standardized weekly schedule for intra-unit process requirements. Reduced process time from 2-3 weeks to one week.
- Redesigned bursar web page to be more user friendly and align with Public Relations improved templates and standards. Established a team to review the bursar web pages on a monthly basis to ensure accuracy of information.

o Ongoing evaluation of expressed concerns/suggestions, including Institutional Effectiveness student and staff survey comments.

- Enhanced communication and procedural convenience by providing online access to Bursar area forms
  - Provided intranet access to Business Office/Bursar forms, including request forms for Cash Box, Per Diem Cash Advance, Petty Cash, Departmental Deposit, and Board Approval of Course fees.
  - Provided online access through www.Collin.edu to Business/Bursar Office generated student/vendor forms, including Stop Payment Request, Taxpayer Identification Form, Refund Exception Petition, Student Third Party Billing FERPA Release, and Vendor Third Party Billing Contract
- Improved student customer service through collaboration with Financial Aid and SES to add a second installment plan option to the summer term to provide access to identified previously missed student populations
  - Students who are only interested in June and July courses and don't register until after the expiration of the early registration payment deadline option
  - Students who anticipate financial aid availability for summer courses who lose that aid eligibility after the expiration of the early registration payment deadline option
- New initiative based on Institutional Effectiveness staff survey: opened dialogue with Accounts Payable to review Business Office petty cash procedures to improve and simplify process

- **Survey Summary Data**

Financial Services/Bursar Survey Results			
Student Survey		2014	2017
Awareness of Office %		76.6	69.8
Use of Office %		57.8	75.4
Mean Score on 5 point scale			
Convenient Hours		4.33	4.42
Timely Service		4.46	4.55
Courteous Staff		4.48	4.55
Knowledgeable Staff		4.49	4.56
Overall Satisfaction		4.43	4.43
Staff Survey	2014	2016	2018
Awareness of Office%	53.4	55.5	61.8
Use of Office %	21.6	33.9	40
Mean Score on 5 point scale			
User Friendly	4.31	4.29	4.51
Efficient Procedures	4.3	4.18	4.51
Timely Needs Met	4.5	4.44	4.56
Courteous Staff	4.6	4.65	4.71
Knowledgeable Staff	4.54	4.57	4.66
Overall satisfaction	4.39	4.52	4.6

Student Survey Notes and Comments

- Awareness of less than 100 percent by student population which by definition must utilize bursar services
  - May be indicative all online functionalities work well and students do not recognize the role played by bursar staff in those processes. This could in fact be a strength.
  - That said, Bursar Office participated in new student orientations in 2018 to improve awareness of support services offered. The next survey results and comments will be reviewed to determine if those efforts created an impact.
- Convenient hours and timely service
  - Hours of operation align with SES services and are comparable or greater than recent comparison to peer institutions.

Campus Comparison, Office Hours (obtained on websites, Jan 2019)				
Background Info	Lone Star College	Austin CC	San Jacinto	DCCCD
Number of campuses	6	11 campuses, only 5 with cashier hours	4	7
Varied hours	Y	Y	N	Y
M-Th	8:00-5:00 or 7:00	8:00-5:00, some closed 12-1	8:00-7:00	8:00-7:00
F	Reduced	8:00-5:00, some closed 12-2	8:00-4:30	varies
Summer M-Th			7:30-7:00	
Summer F			8:00-11:30	
Cash and credit card	Y	Y	Y	Y
PIN Debit	N	Y	Y	Y
CC by phone	N	N	N	N

  - Traffic times and patterns are under review, both for financial and customer service costs. An improved business model to better align hours with traffic patterns while maintaining excellence in customer service is under exploration. Considerations are being given to staggered hours among campuses as well as a phone bank option to assist with online functions but not requiring open cashier windows.
  - Timeliness of services is always under review. Opportunities to automate are implemented when possible. Initiated voice mail on all office phones in 2017, so if a phone can't be answered due to window traffic, a message may be left. Standard for returning calls is within 24 hours, but reality is usually same day. Continue to cross train to ensure all employees have sufficient knowledge to address the most common questions.

- Courteous and knowledgeable staff is always a priority for the office with opportunities to improve encouraged through training and, when necessary, one-on-one feedback.
  - Introduced Zoom office meetings to better inform staff and provide spot training on identified weaknesses.
  - Initiated annual office-wide training day to address identified areas of improvement. The November 2018 session had sessions on customer service with an emphasis on customer service in and for a diverse population.
- Overall Satisfaction
  - Goal-continue to develop staff training to address weaknesses and improve processes.
  - Goal achievement will be measured by overall satisfaction mean standard higher than the 4.43 result in the 2017 survey.

Staff Survey Notes and Comments

- Awareness of and use of Bursar's Office
  - Identified as area of improvement. From comments some confusion as to role of Bursar Office, i.e., tasked with compliance with Collin policies and seldom source of policy.
  - Goal: Develop and deliver an annual 'Bursar Office 101' college wide email at the beginning of the academic year to explain bursar functions and procedures which impact staff, such as payment deadlines, drop for non-payment, registration percentage refunds, requests for course fees, departmental deposits and cash box availability, petty cash procedures, per diem cash advance procedures, and MarketPlace resources. This would inform existing staff of any changes in policies and procedures and serve as an introduction of services to new employees.
- User friendly and efficient procedures
  - See response to Item 3 in the Student Survey.
  - Goal-continue to seek opportunities to automate processes and provide better communication of procedures with a goal measurement of mean score higher than the 4.6 result in the 2018 survey.
- Needs met and knowledgeable staff
  - See response to Item 3 in the Student Survey as well as 1)b. in this section, i.e., intentional college-wide communication on bursar functions and services.

- Goal-continue to seek opportunities to automate processes and provide better communication of procedures with a goal measurement of mean score higher than the 4.66 result in the 2018 survey.

- Overall satisfaction is always the goal, and the office staff will continue to strive to improve as noted in the responses above. Goal measurement is a mean score higher than the 4.6 result in the 2018 survey.

Auxiliary Services - Food Services (brought in-house in 2016)

- Plano Campus: Cougar Café, Starbucks, Catering
- Frisco Campus: Cougar Den Café, Catering (limited)
- McKinney Campus: Central Perks Starbucks, Catering (limited)

Leadership decided to bring food services in-house. A Director of Auxiliary Services was hired in Fall 2016 to manage food services. Food services under the new management began in Fall 2017. Facilities at the campuses include a commercial kitchen and grill at the Plano campus, a grill at the Frisco campus, and no grill or kitchen at the McKinney campus.

Services rolled out from Spring 17 to current (2019):

- Plano campus: grab and go sandwiches and salads, grill food, chips, muffins, fountain and canned drinks, Starbucks; Fried chicken station; daily hot plate special
- Frisco: Grill service; grab & go sandwiches and salads
- McKinney: Starbucks; grab & go sandwiches and salads

Auxiliary Services is expected to generate revenue. Internal catering began through Collin College Food Service in late 2017 in an effort to generate additional revenue. In January 2018 catering was expanded to supply service to all events held in the Living Legends Conference Center on the Plano campus. Collaboration with Student Services, Academic Department Chairs, Provost and external community clients through catering assists in building revenue. A chef was hired in 2019 which will impact Food Services ability to provide quality catering to internal and external customers. For the future Wylie and Technical campuses under construction, each campus will be built with full kitchens. Both campuses will have the capability to provide catering and food services.

Year	Catering Events	Total Revenue from Catering	Customers	Internal Customers	External Customers
2017	6	$ 8,313.00	1,446	6	0
2018	105	$ 101,841.87	14,691	97	8

Results indicate a slight drop in staff use of food service. Improvement toward the goal of 100% will be influenced by expanded knowledge of the cafes and Starbucks operations. It would be beneficial to add information regarding café/Starbucks specials and locations to the student app Cougar Connect. Whether this positively impacts student use will be assessed in the next survey.

Student Survey		**2017**		
Awareness of Office %		49.9		
Use of Office %		54.4		
Mean Score on 5 point scale		**McKinney Campus 2017**	**Frisco Campus 2017**	**Plano Campus 2017**
Hours Convenient		3.53	3.77	3.99
Service timely		3.69	4.22	4.25
Courteous Staff		3.88	4.47	4.35
Knowledgeable Staff		3.88	4.34	4.34
Overall Satisfaction		3.11	4.00	3.44

Student Awareness of Food Service

Improvement toward the goal of 100% is needed in student awareness and use of Food Service.

a. Food Service participated in new student orientations in 2018 to improve awareness of support services offered to incoming new students. The next survey results and comments will be reviewed to determine if this effort created an impact.

b. We are seeking approval to send out email notifications campus-wide to students to increase awareness of food service on each campus.

Convenient hours

Campus Comparison of Hours of Operation (Non-residential Community Colleges) (obtained on websites, February 2019)

	Collin College	**Southwest Texas Junior College**	**Clackamas Community College**	**Richland College**	**North Lake College**
Hours M- Th.	**7 a.m. – 6 p.m.**	**6:30 a.m. – 6 p.m.**	**7 a.m. – 4 p.m.**	**7 a.m. – 3 p.m.**	**7 a.m. – 7:30 p.m.**
Hours Fri.	**7 a.m. – 1 p.m.**	**6:30 a.m. – 2 p.m.**	**7 a.m. – 2 p.m.**	**7 a.m. – 3 p.m.**	**8 a.m. – 3 p.m.**
Hours Sat.	**8 a.m. – 12 noon**	**Closed**	**Closed**	**Closed**	**9 a.m. – 1 p.m.**
Hours Sun.	**Closed**	**Closed**	**Closed**	**Closed**	**Closed**

a. Hours of operation align with and are comparable or greater than recent comparisons to peer institutions.

b. The 2016 student survey identified significant concern for the closure of the coffee shop in the library on the McKinney Campus. A new Starbucks was opened in May 2017 on the McKinney Campus to address the request for coffee and food options on this campus.

Timely Service

a. The current POS system credit card machines are processing too slow. Records indicated in excess for 30 seconds/ transaction resulting in check out concerns. We continue to work with Collin IT, POS provider and credit card provider for remedy. Consideration of new system is a possibility.

Compliance/Policy/Reporting Requirements

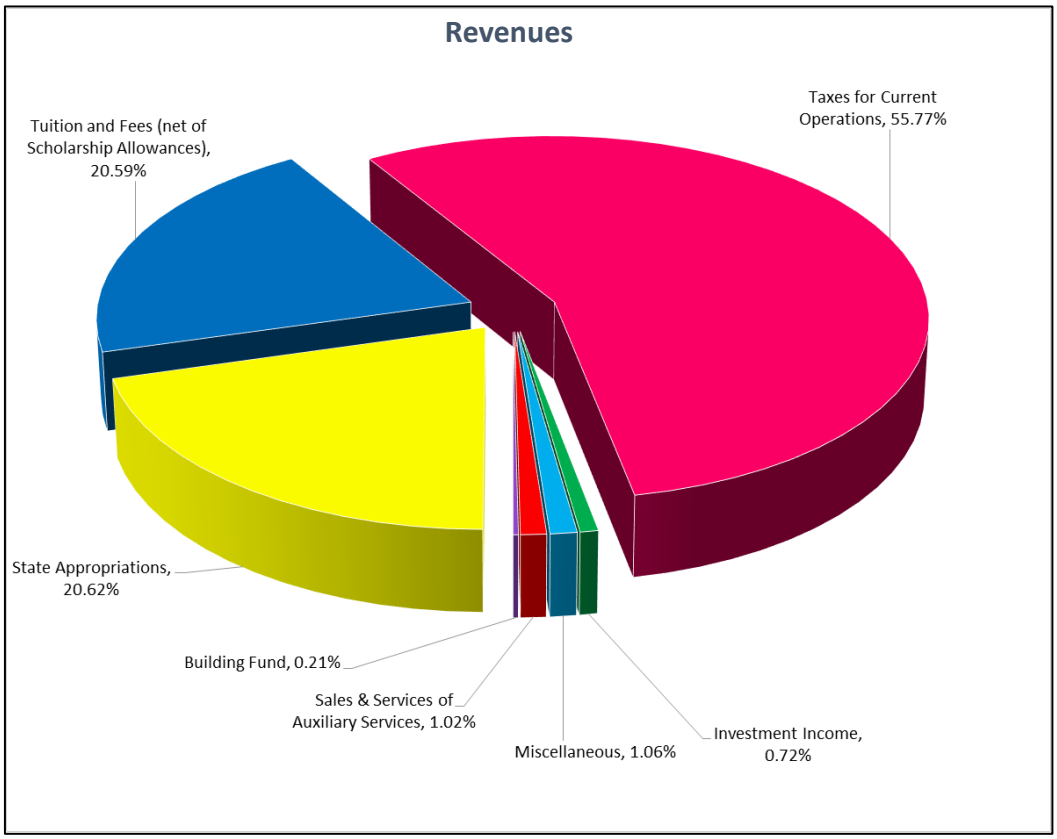
Budgeting

The budget is a key decision making tool for accomplishing the mission of the District. The Board of Trustees, college officials and college staff use it to make informed decisions regarding provision of services and expenses for capital assets. The process of developing and preparing the budget involves college employees from across the district, looking at long-term perspectives, organizational goals, outcomes, assessments and improvement strategies.

As noted in the Annual Budget Book (which can be accessed on line at http://www.collin.edu/financials/index.html) each community college district in Texas is required, by law, to prepare an annual operating budget of anticipated revenues and expenses for the fiscal year beginning September 1. The budget cannot be implemented until adopted by the Board of Trustees. A copy of the approved budget must be filed with the Texas Higher Education Coordinating Board, Legislative Budget Board, Legislative Reference Library and Governor's Office of Budget and Planning by December 1. In addition, it must also be posted on the District's website.

Revenue sources are identified and quantified in the budget process; the three primary revenue streams are described below. A graph showing all revenues streams considered during the budget process follows.

- State appropriations: funds are authorized by the Texas legislature and primarily funded based on student contact hours. Institutional research submits contact hours each year which is utilized by the legislature when allocating funds. Appropriations are authorized for a two year cycle.
- Tuition and fees: an estimation of revenues is calculated based on expected student credit hour enrollment times per credit hour tuition rates.
- Property Taxes: Working within the framework of the Texas Property Tax Code, the Chief Financial Officer works with leadership, the BOT, Collin County Appraisal District, and the Collin County Tax Assessor-Collector to determine the tax rate to assess Collin County property owners to support the District for the year, for both maintenance and operations and debt service.



Determining how to spend District funds is a lengthy process involving all financial managers, leadership, and ultimately the BOT. A base allocation is created for each organization based on historical data and factoring in anticipated revenues. Budget meetings are held with leadership to discuss priorities and supplemental requests.

The accounting system has built in controls to ensure funds spent are within budget. An encumbrance system is used for full time payroll positions and for purchases made through the purchasing system. Requisitions cannot be processed and approved without adequate budget available. The budget manager reviews the budget on a monthly basis to ensure adequate budget is available to cover expenses, particularly for payroll.

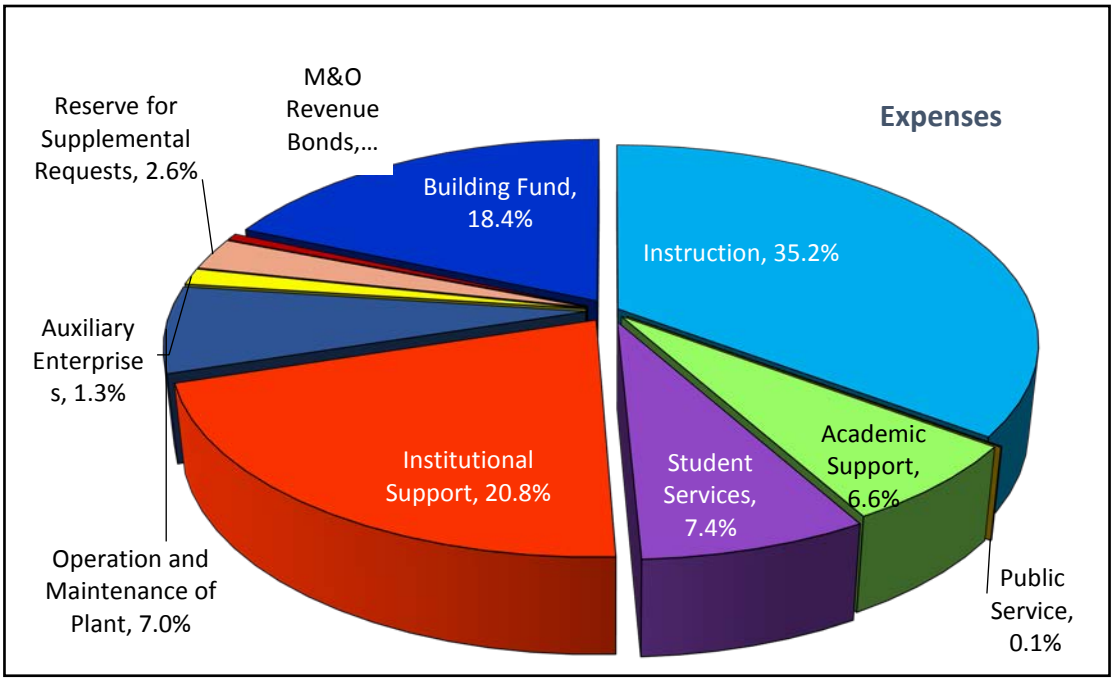
Budget managers can access CougarWeb self-service to see budget to actual numbers for their orgs. In addition, the self-service platform can be used to submit budget adjustments, query encumbrances, view and approve documents.

Some tools the budget manager has developed to assist in managing budget are noted below.

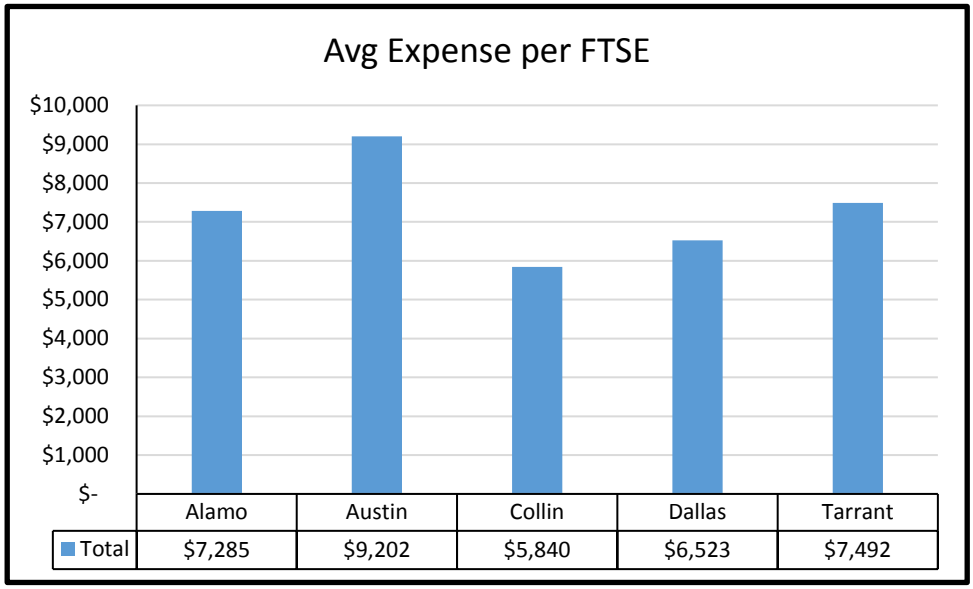
- Rule Codes: Budget has implemented the use of "rule codes" for all budget transactions that allow us to perform a number of tasks more efficiency and accurately.
    - These rule codes ensure that the annual budget allocations are correct and each Organization receives the correct amount, preventing over or under budgeting.

- Rule codes have given budget the ability to complete a meaningful monthly reconciliation or "Incremental Budget" that both ensures the budget is always in balance while also providing a valuable tool for Management for budget review.

- Reserves: Budget now uses Reserve accounts. All faculty salaries and benefits are now loaded into a faculty reserve and budget is moved as needed to cover actual expenses as they are incurred. This is a much more efficient and accurate method than loading the faculty salary/benefit budget by Org based on prior year figures which led to over and under budgeting and continual budget transfers. Contingency reserves are also in place that have eliminated the need for mid-year budgeting while ensuring adequate budget for unanticipated events.
- Budget Process: Budget utilizes a complex Excel spreadsheet to prepare the annual budget. This spreadsheet and process have become more effective and dynamic over the past four years by incorporating the salary worksheet within the budget spreadsheet. Updates or changes that used to take days are now instant and accurate. Seventy percent of the District's total operating expenses is for salaries and benefits. Getting an accurate accounting of all salaries requires coordination with all financial managers, particularly for vacant and new positions. It would be beneficial to utilize position control when developing the annual budget to reduce the possibility of errors and omissions.
- During the prior year, accounting revised the chart of account which impacted the budget, since it is developed at the granular org level. With IT's assistance, a "crosswalked" was developed for the four year OLAP (ARGOS report) used in the budget detail files so the old to new Org conversion no longer has to be done by hand. This has greatly increased our efficiency. As the District continues to add new campuses and employees, the current budgeting system utilizing excel spreadsheets may become inadequate. The Associate VP of Financial Services will begin evaluating budgeting software packages to accommodate the growth.



A comparison of average expenses incurred per full time student equivalent (FTSE) to peer institutions is provided in the following graph for FY 2017 (most current available). The District's average expense/FTSE is the lowest among our peers at $5,840 versus the highest at Austin Community College at $9,202/FTSE. In analyzing the summary of expenses per contact hour as reported by all community colleges in the Report of Fundable Operating Expenses (RFOE) for 2017, the most current year available, a comparison of expenses per discipline for the District are less than the average and the median for all but 3 disciplines. The District is able to provide instruction for all the disciplines, except dental assisting, dental hygiene, and horticulture at a significantly lower cost than our peer institutions. Salaries make up approximately 70% of total expenses for the District. Further analysis of expenses is necessary to determine why the District's average expense per FTSE is the lowest among the peer institutions presented.



Accounting/Audit

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
    - CAFR-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
  - Local Revenue Survey-Texas Association of Community Colleges
  - 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

A key barometer in measuring the financial success of the District can be found in the outcome of the District's audited financial statements. Did we receive a clean opinion? Were there unresolved audit issues or recommended audit adjustments? The District has consistently received unqualified or clean opinions from our independent auditors. There have not been any audit issues or recommended audit adjustments.

All departments within BAS contribute to the success of the District's audit. The following, by department, provides details of each areas contribution to the District's audit outcome:

Accounting:

- Separation of duties – all manual journal entries, account reconciliations, financial reports, and data submitted to external parties are prepared by one individual and reviewed by a second individual.
- Monthly close – the accounting system is closed each month to maintain integrity of data on a timely basis.
- Reconciliations – Significant balances in the accounting system are reconciled on a monthly basis to external documentation (bank statements, investment reports, bond issuance reports, etc.) and to sub-systems (reconciliations to Concur, payroll reports, details from Student and Financial Aid modules).
- Documentation – documentation of reconciliations and journal entries are maintained to support information in the accounting system.
- Financial statement preparation – key financial reports (Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position), departmental reports of revenues and expenses such as Auxiliary Services and Continuing Education) are prepared monthly using data from the accounting system and presented to applicable leadership for review.
- CAFR preparation – the CAFR is prepared using data from the accounting system and in accordance with accounting standards and THECB requirements.
- A reconfiguration of the chart of accounts was accomplished over the last three years. The reconfiguration follows the District hierarchy, thus allowing for better reporting to leadership. Creating meaningful reports for decision making is in progress. It is important to meet with leadership to determine what reports and information would assist them in decision making.

Accounts Payable:

- Accounts payable maintains good controls for making payments to vendor by requiring a three way match before making payment. A three way match, when the invoice, purchase order and receiving document are matched up accurately, generates a payment to the vendor without manual intervention.
- Invoices are paid in a timely manner and within payment terms.
- The Accounts Payable staff have been documenting daily procedures. The Accounts Payable Supervisor will be organizing the procedures on the G drive to create a new employee training manual. A formal annual review of procedures needs to be established.
- The Budget Accountant has reviewed and updated the District's 1099 procedures.
- Potential 1099 payments are now being reviewed and reconciled monthly for accuracy.

Bursar

- Strong internal controls
    - Utilize Banner validation tables for tuition and fee assessment (SFARGFE, SCADETL, SSADETL, SZATPTR) and refund rules (SFARSTS), providing automated and consistent activity on all student accounts
    - Utilize Banner baseline processing waivers, exemptions, and third party funding, minimizing calculation errors
    - Follow best practices for system testing and verify with Finance accountants any new or modified detail codes/accounting paths feed to appropriate financial accounts
    - Improved process with Admissions to verify approved residency status, per Admission standards and using Banner SPACMNT comments/reports, of residency reclassifications before issuing refund for any residency calculated financial credit
    - Improved oversight of Collin's payment deadline requirement student account audits
        - Utilizing IT developed auditing report, improved audit process by adding additional staff to the review team, allowing process to be completed weekly rather than a few times a term
        - Trained additional staff on account analysis and appropriate procedures and actions to resolve outstanding balance
- Record retention compliance ensures auditor requests for documentation may be met
- Third party procedures utilize baseline Banner processes and provide clear audit history of transfer of receivable from student to vendor, as well as vendor payment history (see Generating Student A/R Third Party Invoices and Reconciling, updated as recently as 3/17)
    - Process improvement request approved in 2018 to further streamline third party processes, allowing open-ended (terminate with written notice) contracts for state and local government agencies as well as national corporate sponsors with established tuition assistance programs. Change was requested by Collin offices dependent on third party agreements, and for which the two-year duration contract created unreasonable administrative efforts
    - Identified and implemented baseline Banner opportunity to directly tie payments to individual student accounts (using TSACPDT functionality), providing clear audit trail in

baseline Banner of per student charges, corresponding vendor receivables, and student specific payments corresponding to vendors payments
    - Maintain Excel spreadsheet log of invoices prepared and payments received, providing tracking tool and schedule for outstanding receivables collection efforts.
- Timely but accurate financial aid disbursements
    - Adhere to Collin's certified roster process, identifying students eligible to receive aid prior to disbursement
    - Coordinate with Financial Aid Office the disbursement schedules for financial aid awards dependent on differing part of term start dates and remaining compliant with Department of Education refund timeliness requirements
    - Utilize baseline Banner refund process for refund schedule of at least weekly refunds for each academic term for financial aid activity and requirements.
- Minimum Staff Turnover
    - Supervisors work diligently to foster an open work environment and an office culture encouraging and rewarding individual contributions to the benefit of the team, the institution, and most importantly, the students
    - Concerns are addressed in a timely and appropriate manner in an attempt to minimize negative impact
    - The customer service mission of the office is heavily considered in hiring decisions

Another tool used to evaluate how the District is performing financially, is to analyze the key financial ratios. Zero to one indicator (shown in first column on following spreadsheet) indicates no financial stress. 2-3 indicates little to moderate stress, and 4-7 indicate significant stress. The District's financial stress indicator measure is a 0 meaning the District has no financial stress. The District rates strong in every ratio. Two of the District's peer institutions (highlighted in yellow), Alamo (2) and Austin (4), rate as moderate to significant stress, respectively. See ratios below. The positive financial ratios demonstrates the District's ability to manage resources effectively, particularly staying within budget.

Composite Financial Index, Core Financial and Other Financial Ratios

Fiscal Year 2017 General Obligation Bond Debt Excluded

Financial Stress Indicators	District	Composite Financial Index	Return on Net Position	Operating Margin	Primary Reserve	Viability Ratio	Equity Ratio	Leverage Ratio
2	Alamo	2.43	10.72%	5.70%	**0.13**	**0.23**	29.44%	0.32
3	Alvin	**1.98**	13.23%	1.94%	**0.05**	**0.30**	39.37%	-
3	Amarillo	**0.88**	**-1.50%**	**-4.25%**	0.23	0.98	48.18%	0.04
0	Angelina	4.05	4.06%	1.19%	0.35	3.04	59.64%	-
4	Austin	3.07	51.71%	8.43%	**0.02**	**0.02**	**6.05%**	**6.87**
1	Blinn	3.74	18.79%	14.99%	0.24	**0.27**	43.13%	0.75
5	Brazosport	**(0.13)**	**-0.14%**	**-2.99%**	**0.06**	**0.15**	31.98%	0.09
2	Central Texas	5.47	**-0.15%**	**-0.24%**	0.78	4.13	78.30%	-
5	Cisco	**(0.24)**	**-2.77%**	**-0.05%**	**0.01**	**0.02**	38.66%	0.74
5	Clarendon	**0.01**	**-2.33%**	**-1.65%**	**0.12**	**0.19**	60.00%	0.05
2	Coastal Bend	2.16	14.79%	5.99%	**-0.04**	**(0.09)**	36.42%	0.62
3	College Of The Mainland	**1.26**	**-1.66%**	**-0.84%**	0.21	1.18	57.62%	-
0	Collin	8.46	4.68%	10.72%	1.33	9.02	88.19%	0.00
0	Dallas	5.53	9.56%	4.80%	0.46	3.20	54.13%	-
0	Del Mar	3.14	7.79%	4.43%	0.32	1.05	38.72%	-
0	El Paso	3.36	8.93%	7.66%	0.31	0.77	52.05%	0.29
5	Frank Phillips	**(1.63)**	**-3.79%**	**-2.96%**	**-0.15**	**(0.53)**	60.68%	0.13
0	Galveston	5.46	8.03%	9.32%	0.49	2.81	81.95%	-
0	Grayson	6.32	11.16%	9.00%	0.84	2.36	52.29%	0.13
0	Hill	3.78	6.47%	7.35%	0.27	1.70	76.38%	0.03
1	Houston	3.16	13.73%	8.28%	0.23	**0.21**	27.05%	0.93
0	Howard	3.39	10.29%	10.64%	0.32	0.62	54.59%	0.29
1	Kilgore	2.47	**-2.41%**	2.15%	0.31	1.90	83.82%	0.01
2	Laredo	3.56	14.84%	8.92%	0.32	**0.26**	**15.06%**	1.98
4	Lee	**(0.24)**	0.80%	**-2.95%**	**0.02**	**0.04**	31.21%	0.25
4	Lone Star	**(0.06)**	2.73%	**-4.63%**	**0.02**	**0.03**	21.33%	0.48
4	McLennan	**0.75**	4.11%	**-0.53%**	**0.08**	**0.24**	32.09%	0.27
0	Midland	2.62	3.09%	2.35%	0.38	1.16	63.96%	0.12
3	Navarro	**0.81**	0.75%	2.09%	**0.10**	**0.19**	44.66%	0.45
0	North Central Texas	2.46	2.91%	1.29%	0.31	1.40	57.15%	0.10
5	Northeast Texas	**(0.64)**	**-2.23%**	**-2.08%**	**-0.03**	**(0.05)**	20.25%	0.62
0	Odessa	4.15	14.78%	9.32%	0.35	0.89	37.80%	0.24
0	Panola	6.38	11.74%	8.61%	0.56	3.27	47.47%	0.03
0	Paris	3.58	7.41%	10.78%	0.45	0.80	63.22%	0.31
0	Ranger	2.90	8.42%	6.15%	0.27	0.57	39.15%	0.66
3	San Jacinto	**(0.05)**	**-5.31%**	**-7.27%**	0.18	0.50	23.22%	0.31
0	South Plains	2.93	9.98%	8.33%	0.19	0.52	64.30%	0.27
0	South Texas	8.28	9.13%	11.00%	1.09	6.95	62.01%	-
6	Southwest Texas	**(0.04)**	**-4.22%**	2.12%	**0.02**	**0.02**	**19.78%**	**2.51**
0	Tarrant	5.90	3.33%	8.34%	0.53	3.80	91.28%	-
0	Temple	2.32	2.80%	0.63%	0.44	0.96	40.72%	0.34
0	Texarkana	2.77	6.47%	5.19%	0.22	0.97	67.87%	-
0	Texas Southmost	7.93	5.80%	8.12%	1.45	3.40	64.54%	0.10
0	Trinity Valley	2.22	4.14%	4.05%	0.15	0.98	81.56%	-
3	Tyler	**0.95**	1.09%	5.78%	**0.01**	**0.00**	36.37%	1.01
3	Vernon	**0.22**	0.03%	1.59%	**0.00**	**(0.00)**	40.15%	0.71
3	Victoria	**0.55**	3.45%	**-2.45%**	**0.07**	0.46	44.62%	0.02
0	Weatherford	4.34	4.86%	5.52%	0.67	1.56	62.77%	0.22
1	Western Texas	4.04	15.23%	18.17%	0.45	**0.40**	48.80%	0.72
0	Wharton	6.34	6.83%	8.14%	0.61	3.63	75.43%	0.03
0	Statewide	2.72	6.19%	4.78%	0.33	0.66	44.76%	0.27

Bold fonts indicate ratios that do not meet the state standard.

- Zero to one financial stress indicators, which indicates no financial stress.
- Two to three financial stress indicators, which indicates little to moderate financial stress.
- Four to seven financial stress indicators, which indicates financial stress.

Definitions for the various ratios can be found below:

Composite Financial Index, Core Financial
And Other Financial Ratios

Primary Reserve Ratio – measures financial strength and flexibility by comparing expendable net assets to total expenses. This measure answers the question, "How long can the institution survive without additional net position generated by operating revenue?" The 2014 statewide ratio for public community colleges is .44, which is an increase from .39 in 2013. A ratio of 0.14 or greater is the standard used by the THECB.

Viability Ratio – measures the financial health of the institution by comparing total expendable net assets to certain noncurrent liabilities. The 2014 statewide ratio for public community colleges is 1.16, which is an increase from 1.08 in 2013. A ratio of 0.42 or greater is the standard used by the THECB.

Return on Net Position – measures total economic return during the fiscal year. The 2014 statewide ratio for public community colleges is 3.00 percent, which is a decrease from 3.86 percent in 2013. A positive return is the standard used by the THECB.

Operating Margin – indicates an operating surplus or deficit in the given fiscal year. The 2014 statewide margin for public community colleges is 5.90 percent, which is an increase from 5.13 percent in 2013. A positive margin is the standard used by the THECB.

Composite Financial Index – CFI numbers generally range from 0.0 to 10.0, although it is possible to have a number higher than 10.0. It is also possible to have a CFI below zero. The 2014 combined CFI for public community colleges is 3.27, which is an increase from 3.06 in 2013. An index number of 2.0 or greater is the standard used by the THECB.

Equity Ratio – An equity ratio is a comparison of net assets to total assets and is used when institutions have no outstanding indebtedness. The 2014 statewide ratio for public community colleges is 48.8 percent, which is an increase from 48.1 percent in 2013. A ratio of 20 percent or greater is the standard used by the THECB.

Leverage Ratio - The leverage ratio measures the amount of debt in relation to net assets and provides an indication of the amount of debt service the institution must absorb into the future relative to existing resources. General obligation bonds are excluded for this calculation. The 2014 statewide ratio for the public community colleges is .28, which is a decrease from .32 in 2013. A ratio of less than 2.0 is the standard used by the THECB.

Another indicator of the District's strong financial position is the Aaa and AAA ratings given the District by Moody's Investors Service and Standard and Poor's Global Ratings, respectively, prior to the District $600 million bond election. The District received the highest ratings possible, meaning the creditworthiness of the District to investors is unquestionable.

The approval and belief the Collin County voters have in the District was demonstrated by the passing of the $600 million bond referendum held in 2017, allowing the District to fund the Facilities Master Plan, which will accommodate the projected population growth in Collin County over the next two decades. . The District issued $250 million in bonds during the 2017-18 fiscal year. With the high ratings given the District by the ratings agencies, the District was able to sell bonds to investors at a premium of $18 million.

Proper stewardship and transparency of BAS, the backbone of the District's financial operations, gives the public confidence to support expansion, and the necessary debt issuance to accomplish the expansion.

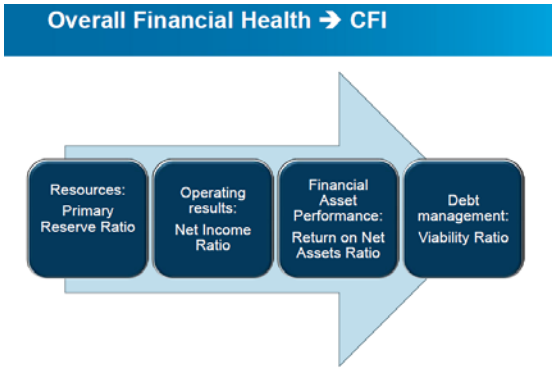
The District participates annually in the National Community College Benchmarking Project, in collaboration with the District's Institutional Research Office. The findings allow us to benchmark our performance, specifically related to Financial Information. It can be observed from the survey results that Collin rates in the 90+ percentile for key indicators of Composite Financial Indicator (CFI), Net Operating

Ratio, in comparison to other community colleges nationwide. The ratios in particular are important measures of an institutions health, and as such, shows Collin to be managing its financial resources responsibly.

Two-Year Comparison of Collin College to National Percentiles
National Community College Benchmark Project
2017 vs. 2016

	Collin 2017			Collin 2016			2017 NCCBP Percentiles				
Form/Measure	Reported Value	Percentile	N	Reported Value	Percentile	N	10th	25th	50th	75th	90th
Form 21: Financial Information (FY 2016)											
Institution Expenses											
Total Institution Expenses (FY 2016)	$161,094,140	94	178	New Item in 2017			$18,655,129	$28,487,728	$48,196,875	$82,732,202	$128,425,864
Institution Expenses per FTE Student	$8,809	11	167	New Item in 2017			$8,746	$10,547	$13,333	$16,620	$21,618
Institution Revenues											
Total Institution Revenue	$182,828,421	97	173	New Item in 2017			$11,144,042	$22,274,546	$43,365,659	$66,739,067	$104,368,211
Unrestricted Institution Revenue* (FY 2016)	$152,253,173	97	201	New Item in 2017			$7,971,379	$15,932,167	$29,310,559	$51,244,252	$84,022,773
% Unrestricted Revenue (FY 2016)	83.3%	62	172	New Item in 2017			53.33%	67.00%	78.14%	89.51%	95.67%
Restricted Institution Revenue	$30,575,248	90	172	New Item in 2017			$1,448,663	$3,396,792	$7,896,994	$18,499,502	$31,421,671
% Restricted Revenue (FY 2016)	16.7%	37	172	New Item in 2017			4.33%	10.49%	21.86%	33.00%	46.67%
Institution Revenue per Student FTE (FY 2016)	$9,998	39	163	New Item in 2017			$4,950	$7,924	$11,626	$15,462	$18,707
Revenue Sources											
% Funds From Tuition and Fees (FY 2016)	16.8%	22	168	New Item in 2017			12.98%	18.01%	29.00%	44.79%	61.74%
Revenues from Tuition & Fees Per Student FTE (FY 2016)	$1,977	11	196	New Item in 2017			$1,861	$2,349	$3,201	$4,569	$6,269
% Funds From Local Sources (FY 2016)	44.0%	81	146	New Item in 2017			0.00%	1.05%	16.13%	34.49%	67.14%
Revenues from Local Appropriations Per Student FTE (FY 2016)	$5,186	78	171	New Item in 2017			$0	$135	$1,842	$4,364	$8,196
% Funds From State (FY 2016)	23.1%	55	163	New Item in 2017			0.27%	5.05%	21.14%	33.84%	56.87%
Revenues from State Per Student FTE (FY 2016)	$2,727	42	189	New Item in 2017			$45	$650	$3,304	$4,780	$7,246
% From Private Grants & Contracts (FY 2016)	0.04%	30	131	New Item in 2017			0.00%	0.00%	0.62%	2.51%	6.37%
Revenues from Private Grants Per Student FTE (FY 2016)	$5	29	146	New Item in 2017			$0	$0	$78	$272	$912
% From Sales & Services (FY 2016)	3.1%	47	156	New Item in 2017			0.08%	0.80%	3.59%	8.93%	14.63%
Revenues from Sales Per Student FTE (FY 2016)	$369	51	182	New Item in 2017			$9	$103	$341	$993	$1,579
% From Other Sources (FY 2016)	12.9%	64	162	New Item in 2017			0.48%	1.95%	7.03%	21.02%	33.65%
Financial Ratios											
Primary Reserve Ratio (FY 2016)	1.3	82	147	New Item in 2017			0.05	0.23	0.47	0.97	4.31
Net Operating Revenue Ratio (FY 2016)	10.7	99	146	New Item in 2017			-0.16	-0.04	0.04	0.1	2.04
Return on Net Assets Ratio (FY 2016)	4.7	94	146	New Item in 2017			-0.19	-0.02	0.05	0.18	1.71
Viability Ratio (FY 2016)	9.0	86	138	New Item in 2017			0	0.34	1.16	3.5	18.39
Composite Financial Indicator											
Composite Financial Indicator (FY 2016)	8.5	97	130	New Item in 2017			0.02	1.55	2.94	4.47	6.25

The composite financial index is a combination of four core ratios to produce a single measurement of financial performance as shown in the following illustration. The District's composite financial ratio in FY 2017 was 8.46 while the statewide ratio was 2.72, and the 50 percentile in the national benchmark survey was 2.94.



For each of the departments within BAS, we're able to fulfill our basic functions for the District effectively. Some areas, as noted above, have struggled to provide the optimal services due to staff turnover. Introducing technology into the equation, and phasing out manual processes is a goal we will continue to strive for.

4. How Do We Impact Student Outcomes?

Most of BAS has limited direct contact with students. The Bursar works closely with students to inform them about when, what, and how to pay for their education. The ability and function of the Bursar to collect monies from students impacts the students' ability to attend classes. By providing numerous opportunities to pay, via on-line, in-person, by check, ach draft, or credit card, or using an installment plan, students have flexibility in the timing and method of payment. A comprehensive description of the Bursar staff's impact on student is described in the section titled "Why Do We Do the Things We Do?"

The Bursar's staff works with other District divisions including Student Enrollment Services and Deans' offices around tuition payment deadline to reach out to students who have not made payment for registered classes, reminding them to of the deadline so they will not get dropped from classes for non-payment. Multiple communications including emails, ebills, and phone calls are sent/made to students with account balances reminding them of account balance due and the payment deadlines.

The Bursar area tracks and reports the students who are dropped for nonpayment (DNP) as well as those students who register again after being dropped. A spreadsheet with this information is provided below. The percentage of DNP has steadily declined since statistics were gathered. The concerted effort made by Bursar reminding students of payment deadline and the amount owed appears to be having an effect based on the decrease in the percentages.

BAS reports to the THECB the expenses incurred to provide instruction to our students. This information provides the basis for funding requests submitted to the legislature each biennium. Ultimately, funding from the Legislature provides one of the key revenue streams the District relies on to operate the institution effectively.

II. Are We Doing Things Right?

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

BAS maintains a website designed to provide easy access to forms and procedures for employees to utilize. Chart identifying BAS communication links follows this section.

A. Bursar

- Bursar staff communicates with students in many way for various reasons. An itemization of communications is noted below. In addition, Bursar communication information is included in communication template.

TouchNet Communications, maintained by staff but automated by activity

- Payment acknowledgements
- Installment plan initiation acknowledgements
- Installment plan recalculation acknowledgements (when registration changes occur)

DNP-A Totals

	Fall				Winter			Spring				Summer			
	DNP	Registration			DNP	Registration		DNP	Registration			Summer DNP Total	Maymester	Summer I/III	Summer II
2012	3588							3289				4299	479	2324	1496
2013*	5773	20300	28.4%					3861	21036	18.4%		4034	507	2186	1341
2014	4200	21449	19.6%					3327	19041	17.5%		4712	612	2679	1421
	Fall				Winter			Spring				Summer *(begin single term)*			
	DNP	Registration	% DNP	Net DNP	DNP	Registration	% DNP	DNP	Registration	% DNP	Net DNP	DNP	Registration	% DNP	Net DNP
2015	4777	19259	24.8%		n/a			3043	20591	14.8%		2864	10816	26.5%	
2016	3805	20297	18.7%		264	1161	22.7%	3011	19671	15.3%		2642	10816	24.4%	
2017	3160	22586	14.0%	830	291	1497	19.4%	2973	23130	12.9%	817	2783	11669	23.8%	
2018	4136	23793	17.4%	1014	371	1781	20.8%	3421	24175	14.2%	1013	2263	11725	19.3%	786
2019	3509	23922	14.7%	942	283	1716	16.5%	2432	19011	12.8%	496				

Reg stats are as of Monday before DNP-A date, except wintermester which is first class date

Fall 2013 payment deadline was week earlier than prior years to accommodate ARO request

- Installment plan payment due date reminders
- Installment missed payment notifications
- eBill notifications

Other Bursar emails scheduled with IT support

- Business Office 101 general information emails sent to each newly admitted student
- Hold notifications when a restrictive hold in placed on a student account
- Drop for non-payment or certified roster notifications
- eRefund invitations (establish an eRefund account to expedite refunds)
- Emails to faculty that students on roster were DNP's (beginning the first day of the term)
- Email and paper letter solicitations for federal taxpayer ID numbers to students who do not have the ID noted on their student record
- Per Senate Bill 1304, email notifications to students that a percentage of their tuition is set aside for a financial aid fund for other students

Additionally, bursar staff send individual emails and make phone calls as needed

- Individual past due balances
- Checks available for pick up at cashier office (unusual circumstances)
- Out of policy refund notifications
- Returned checks, paper and web (and certified mail letters when needed)
- Outstanding accounts payable checks
- Cashier@collin.edu responses (student)
- Txtomorrow@collin.edu responses (student)

- Bursar@collin.edu responses (staff)
- Vendors for third party contracts

Special needs emails/campaigns—as identified and as needed, such as:

- Informational emails when 'course swapping' was no longer available from the first day of the term though the census date
- Notifications of change to single summer term
- Notifications to third party funded students and identified vendors of transition to Barnes and Noble bookstore
- Payment plan options (campaign with PR assistance)

Additional collaboration

- Payment and federal taxpayer ID information included in dual credit packets
- International payment option and federal taxpayer ID information in international student packets
- Payment requirement information in the registration 'tidbits' brochure which replaced the credit term registration guides
- Financial responsibility sections in the student handbook and catalog

Opportunity for Improvement:

Based on IR staff survey comments, planning a 'business office 101' email to faculty/staff the beginning of each academic year, covering basics such as payment deadlines for students, registration status selection and financial impact, refund guidelines, and intranet forms available to staff--such as petty cash. August 2019 planned implementation.

The below information is specific to payment deadline and drop for non-payment communications:

PR assistance with:

- Cougar News submission, November edition
- Flat Screen monitor announcements, November and December
- CougarWeb announcements
- Master Calendar

Additionally:

- Payment deadlines are included in Academic Calendar
- Bursar Web pages
- Payment deadline signs at cashier offices
- Staff signature blocks on emails include payment deadline notices
- Staff contact known third party vendors who provide lists of eligible students for a term and remind them of the payment deadline and need for the list.
- Academic Partnership Office was reminded of payment deadline for their communication with area high schools.

Scheduled correspondence:

1) Beginning first full week after registration opens for each term, an email is sent weekly to any student with registration, notifying them of payment requirements (Attached dlb.DNP Email_Payment Options Information)
2) Throughout the term, beginning with early registration, eBills with corresponding email notifications are sent the first week of each month to students who have an unpaid balance.. In November, a second mid-month eBill was generated, as an additional payment deadline reminder. The December monthly eBill was prepared and emailed December 3. (EBill itself has a due date on the bill, and an example of corresponding email notification is attached.)
3) IT assisted with a mass payment deadline email sent December 1st and 2nd to all students with a spring term balance. (See #412 attachment sample.)
4) Bursar staff sent payment deadline notification emails on November 30 to authorized users (identified in the TouchNet module) of students with unpaid account balances. (See authorized user sample email attached.)
5) Bursar staff sent generic email notifications of Collin's payment deadline date to the personal email accounts noted on SPAIDEN the first thing in the morning on December 5 to all students identified as potential DNP candidates. (Sample email attached.)
6) Beginning Friday, November 30, bursar staff began making phone calls, as time permitted, to students identified with DNP potential, estimated 500 phone calls were made with a very generic message:

FY 18-19 Allocation Spreadsheet - as of 2/26/18

Cabinet	Leadership Team	Finance Manager	Org Number	Organization Description	FY 18-19 Prelim Budget Allocation
Kihl, Brenda	Hardesty, Jon	Hardesty, Jon H.	300010	Office - Provost	55,964
Kihl, Brenda	Hardesty, Jon	Hardesty, Jon H.	300020	Instructional Office	16,452
					72,416
Kihl, Brenda	Hardesty, Jon	Carter, Brenda C.	301070	CPC Academic Affairs Dean	28,667
Kihl, Brenda	Hardesty, Jon	Carter, Brenda C.	301170	CPC Associate Dean (1)	5,500

a. *This is a courtesy notice the spring term payment deadline for Collin College is Wednesday, December 5. Any account not fully funded may be subject to drop for nonpayment. Payments may be made online and a payment plan option is also available on line. The payment plan option requires a signed promissory note as well as the initial 50 percent required payment.*

B. Budget

Budget office communicates with District leadership when developing the budget including sending out allocations. Various reports are distributed to leadership and financial managers including:

- Allocation Spreadsheet-sent to Leadership

Budget 2018-2019
Budget Detail File - Accounts Budgeted by Org

This budget detail file contains historical information (columns F and G), current year information (columns H and I) and FY 18-19 proposed budget (column J). This information may be helpful when determinin
You will be sent an allocation amount by your VP, VPP, etc.
Please enter your proposed budget figures in column J. The total amount of column J at the bottom of the spreadsheet (Total all Orgs) must tie to the allocation amount given to you by your VP, VPP, etc.
Please note that the Revised Budget figures (column H) include amounts for non recurring supplemental items and any amounts moved in from a reserve. These amounts were subtracted from your allocation since you do not get those funds
If you are unsure how to budget 2019 (column J), we suggest you use column H figures as a starting point and adjust for the amounts in column K (see above). Adjust as necessary to tie to your allocation am
Please insert new line items to add budget to an account that is not listed. Please highlight these items and make sure the subtotal by Org formula has included your new item. You may also add new items to
The total amount of column J (Total all Orgs) must tie to the allocation amount given to you by your VP, VPP, etc. (as stated above).
Please return completed form to the Business Office (budget@collin.edu) by April 30, 2018.

Financial Manager (A)	Orgn (B)	OrgnTitle (C)	Acct (D)	AcctTitle (E)	2016 YTD Activity (F)	2017 YTD Activity (G)	Revised Budget as of 3/2/18 (H)	YTD Activity as of 3/2/18 (I)	2019 Proposed Budget (J)
Cooksey, Gaye M.	301052	SCC Workforce Dean	611320	Staff - Part-time	949.50	1,685.07	-	-	
Cooksey, Gaye M.	301052	SCC Workforce Dean	611489	Straight Time over 40 Hours	636.14	605.60	717	521.04	
Cooksey, Gaye M.	301052	SCC Workforce Dean	611491	Comp Time Payoff	-	112.34	-	-	
Cooksey, Gaye M.	301052	SCC Workforce Dean	611492	Regular Overtime	3,733.04	4,089.25	3,500	1,286.50	
Cooksey, Gaye M.	301052	SCC Workforce Dean	611510	Student Assistants - Non-Work Study	11,343.93	16,401.83	8,958	5,856.06	
Cooksey, Gaye M.	301052	SCC Workforce Dean	712620	Copyrights and Royalties	12,934.44	13,357.13	15,000	12,363.96	
Cooksey, Gaye M.	301052	SCC Workforce Dean	712655	Meetings Expense	611.10	1,112.88	720	700.38	
Cooksey, Gaye M.	301052	SCC Workforce Dean	733110	General Supplies	3,802.14	4,167.69	5,119	978.54	
Cooksey, Ga	[illegible]	[illegible]	[illegible]	Local Travel	[illegible]	[illegible]	[illegible]	[illegible]	

- Budget Detail File sent to financial managers which contains historical information to use when analyzing future budget needs.

- Salary file is sent to every financial manager to verify/edit employees charged to their org
- Contained within the ARGOS reporting tool, and accessible to financial managers based on org security, BAS developed a Managerial folder which contains reports to be utilized to monitor budgets. ARGOS reports available

COLLIN COLLEGE

Monthly Expenses by Organization
Fiscal Year: 19 from 01-Sep-18 to 31-Aug-19 Period 05 from

Page: 14
2/20/2019

100000047 Brenda Carol Carter

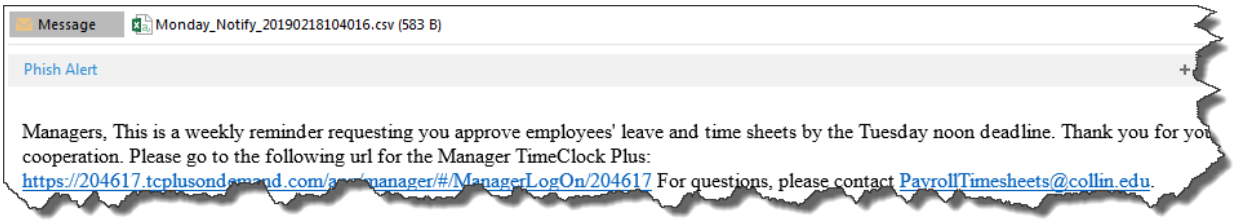
	Original Budget	Revised Budget	Current Month	YTD Activity	Commitments	Available Balance	%Used
602700 History							
611110 Faculty Salaries - Full-time	$0.00	$262,137.00	$21,844.69	$109,223.45	$152,912.83	$0.72	100.00%
611115 Faculty Salaries -	$0.00	$583.00	$0.00	$582.75	$0.00	$0.25	99.96%
611120 Faculty Salaries - Part-	$0.00	$112,945.00	$5,328.00	$112,944.57	$0.00	$0.43	100.00%
611130 Faculty Full-time Non-	$0.00	$0.00	$0.00	$1,800.00	$0.00	-$1,800.00	NA
611140 Faculty Part-time Non-	$0.00	$0.00	$0.00	$1,962.50	$0.00	-$1,962.50	NA
642110 Medical Insurance	$0.00	$8,123.00	$1,874.46	$8,122.66	$0.00	$0.34	100.00%
642115 State Pd On-Behalf	-$19,447.00	-$19,447.00	$0.00	$0.00	$0.00	-$19,447.00	0.00%
642130 Dental Insurance	$0.00	$458.00	$85.92	$457.01	$0.00	$0.99	99.78%
642145 ORP - College Portion	$0.00	$1,703.00	$338.33	$1,702.13	$0.00	$0.87	99.95%
642164 TRS Benefits	$0.00	$2,192.00	$266.55	$2,191.20	$0.00	$0.80	99.96%
642165 ORP - Others (State,	$0.00	$3,210.00	$637.99	$3,209.75	$0.00	$0.25	99.99%
642175 Medicare - District Match	[illegible]	$2,968.00	$366.19	$2,967.40	$0.00	[illegible]	99.98%
[illegible]							

to financial managers to assist them in managing and monitoring budgets include:

- Monthly Expenses by Organization
- Operating Ledger Negative Balance Summary by Org
- Payroll expenses by Fund Org and Account

C. Payroll

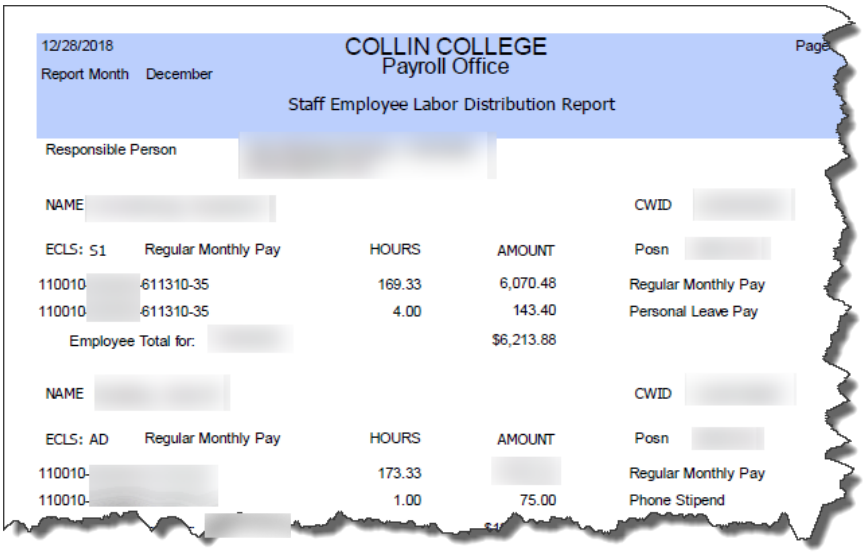
- Weekly emails are distributed to all TCP managers reminding them to approve employees' time and/or leave.


Message Monday_Notify_20190218104016.csv (583 B)

Phish Alert

Managers, This is a weekly reminder requesting you approve employees' leave and time sheets by the Tuesday noon deadline. Thank you for you cooperation. Please go to the following url for the Manager TimeClock Plus:
https://204617.tcplusondemand.com/app/manager/#/ManagerLogOn/204617 For questions, please contact PayrollTimesheets@collin.edu.

- Monthly ARGOS Generated Report- report is sent out monthly to all financial managers showing detailed information about employees' salaries being charged to their organization.


12/28/2018 COLLIN COLLEGE Page
Report Month December
Payroll Office
Staff Employee Labor Distribution Report

Responsible Person

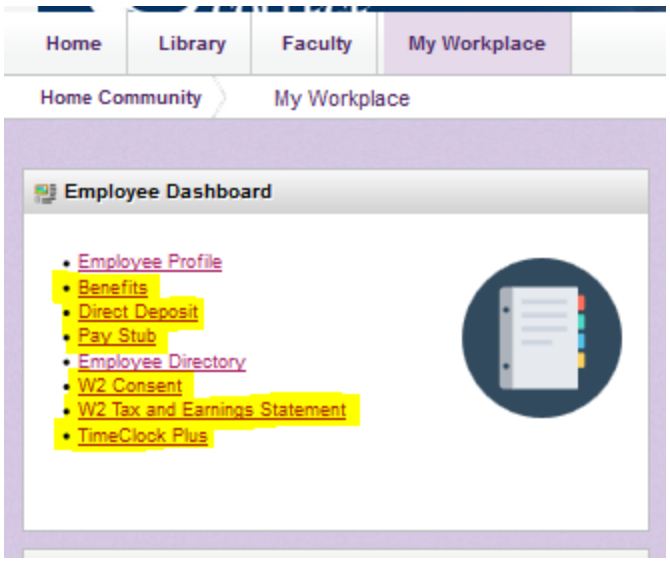
NAME CWID

ECLS: S1	Regular Monthly Pay	HOURS	AMOUNT	Posn
110010	-611310-35	169.33	6,070.48	Regular Monthly Pay
110010	-611310-35	4.00	143.40	Personal Leave Pay
Employee Total for:			$6,213.88	

NAME CWID

ECLS: AD	Regular Monthly Pay	HOURS	AMOUNT	Posn
110010-		173.33		Regular Monthly Pay
110010-		1.00	75.00	Phone Stipend

- ARGOS generated report is available to financial managers to provide them with detailed salary information impacting their finance budget. Since payroll expense is fed into the finance system in summary form, this provides users with tools to review the detail.
- Monthly direct deposit advice is sent to all employees via District-wide email
- W-2 is made available to all employees either electronically or mailed to them.
- An email is sent to all new non-exempt employees with instructions on how to log in to TCP.
- Within CougarWeb>My Workplace>Employee Dashboard, various pieces of payroll information is available to all employees including benefits, direct deposit information, etc.



- Payroll staff is working to create a quick reference guide for payroll related information to be utilized for new employee orientation.

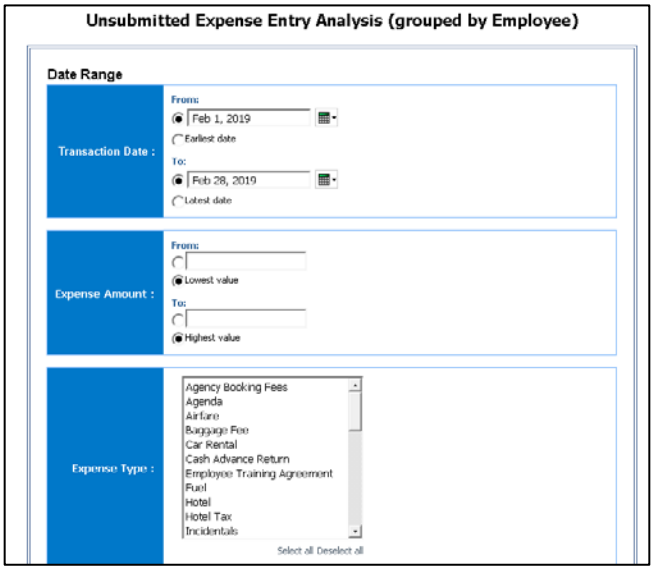
D. Accounts Payable

Communications from AP fall into two categories:

- To employees for follow-up to travel requests or expense reimbursements,
- To departments/divisions for follow-up on outstanding items related to a purchase order, i.e. receiver.

- Daily Reports
  - Concur
    - Snap Report
      - Hotel charges from travel agency to be reviewed against expense reports and monthly hotel reconciliation.-Accounting utilizes this report to reconcile hotel charges posted to District's credit card account for employee travel.
- Weekly Reports-sent to departments
  - CougarMart
    - Receipt without Invoice-department must communicate with AP
    - Invoices without Receipts
    - Fully Received with no invoice
    - In Process Invoices that are unmatched
      - After reports are run and reviewed, emails go out to the Requestor to either receive, attach invoice or inquire why matching exception.

- Banner
  - FAIINVE- open invoices in Banner
    - Review and make corrections
- Concur
  - Unsubmitted Expense Reports – Concur > Reporting > Intelligence > Public Folders > Intelligence - Standard Reports > Expense Processing>Unsubmitted Expense Entry Analysis Details (grouped by Employee)



  - Request without Expense Reports - Concur > Reporting > Intelligence > Public Folders > Collin County Community College District (p0013567sxjf) > Request without Expense report

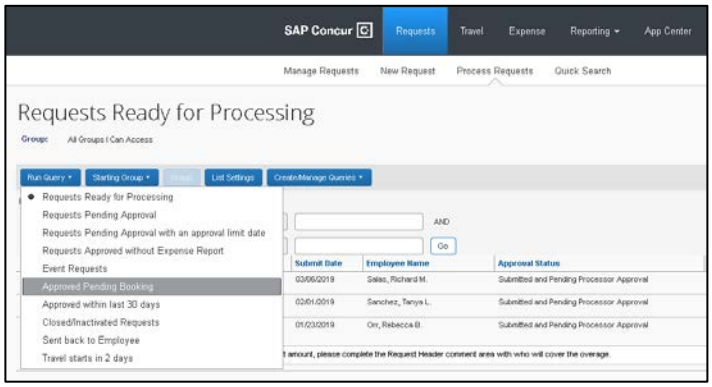
SAP Concur

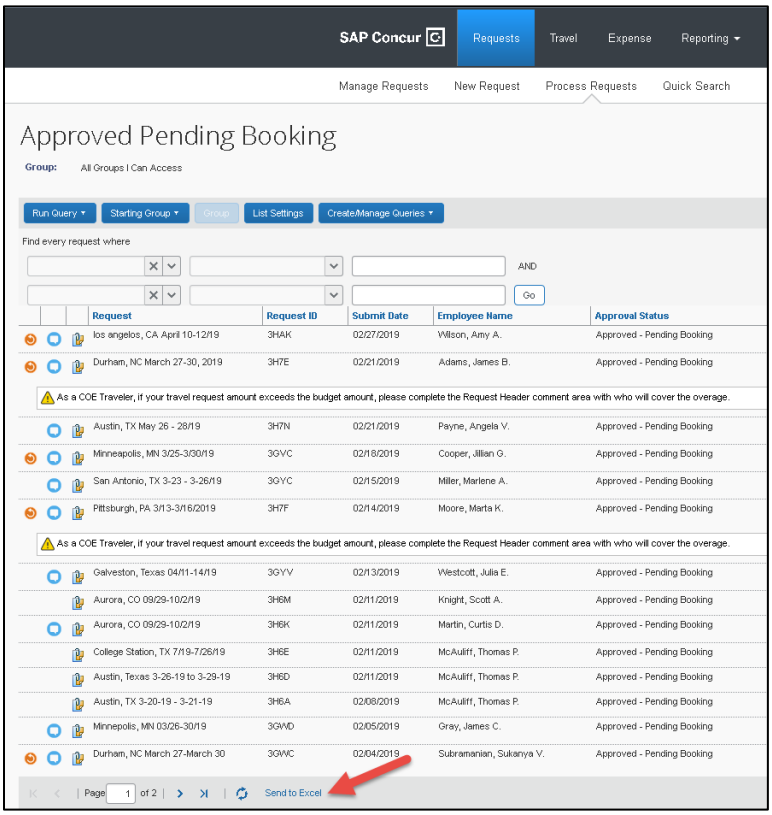
Request without Expense report

Exclude Submitted Reports AND Request ID: no missing values AND Start Date: On or after Sep 1, 2018 12:00 AM

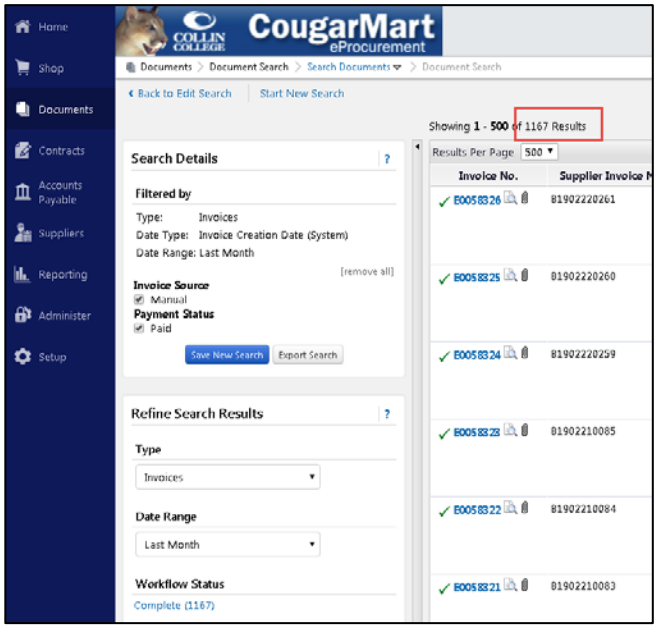
Employee	Request ID	Report Name	Submit Date	Approval Status	Start Date	End Date	Custom 1 - Travel Group
Ballard, Nancy Marlo	3F3F	Anaheim, CA	Nov 5, 2018	Approved	Feb 28, 2019	Mar 2, 2019	Council on Excellence
Black, Mille Denise	3GMR	Las Vegas, NV 2/23/19-2/26/19	Dec 4, 2018	Approved	Feb 23, 2019	Feb 26, 2019	Council on Excellence
Elakodical, Joseph	3GLK	Houston, TX 02/27-03/02/19	Nov 26, 2018	Approved	Feb 27, 2019	Mar 2, 2019	Council on Excellence
Fanini, Elaine Furlan	3ETM	Anaheim CA	Oct 4, 2018	Approved	Feb 28, 2019	Mar 2, 2019	Council on Excellence
Grayczyk, Jacqueline Suzanne	3GLQ	Beaumont, Texas	Nov 26, 2018	Approved	Mar 4, 2019	Mar 8, 2019	Professional-Faculty/Staff
Knight, Scott Alan	3H6V	Huntsville, AL 02/17-02/22/19	Feb 12, 2019	Approved	Feb 17, 2019	Feb 22, 2019	Professional-Faculty/Staff
Martin, Meredith Richards	3GQP	Philadelphia, PA 3/8-3/12	Dec 21, 2018	Approved	Mar 8, 2019	Mar 12, 2019	Professional-Faculty/Staff
Mewbourn, Donald Jerome	3H6R	Huntsville, AL 02/17-02/22/19	Feb 12, 2019	Approved	Feb 17, 2019	Feb 22, 2019	Professional-Faculty/Staff
Musa, Karen Maria	3H3Y	Austin, TX 3/1-3/3/19	Feb 6, 2019	Approved	Mar 1, 2019	Mar 3, 2019	Professional-Faculty/Staff
Rhodes, Sherry L	3GU6	New York, New York 2/23-3/1/2019	Jan 25, 2019	Approved	Feb 23, 2019	Mar 1, 2019	Professional-Faculty/Staff
Washington, Kaycee Chandler	3GTJ	Tucson, AZ 2/21-2/23/19	Jan 14, 2019	Approved	Feb 21, 2019	Feb 23, 2019	Council on Excellence

- Approved Request-Pending Booking – Concur > Requests > Process Requests > Run Query > Approved Pending Booking > Send to Excel (if it is needed to be sent to anyone).

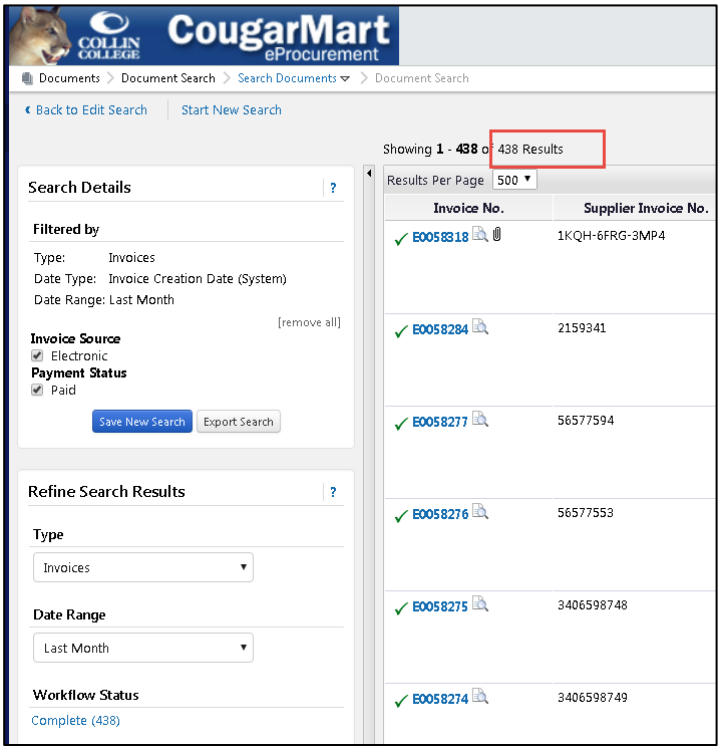




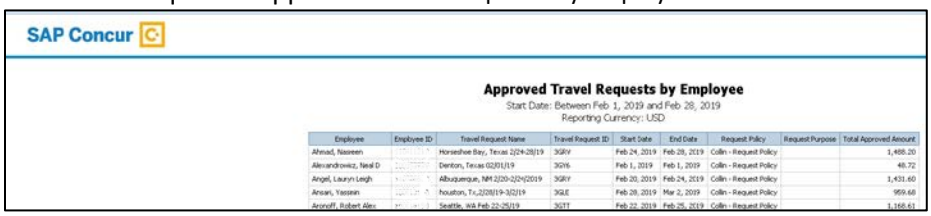
- Monthly Reports
  - Banner
    - Open Encumbrance
      - Sent out to Requestors to inquire if a PO needs closed.
    - Uncashed Check Report
      - Sent to AP to review each check and provide information to Accountants to stop pay and to AP Supervisor to Void in Banner and send file to bank to void.
      - Utility spreadsheet reviewed and updated monthly for AVP to review.
  - CougarMart
    - Reconciliation for Purchasing cards
  - Concur
    - Reconciliation for Cash Advances Reviewed and updated information sent to Accountants
    - Reconciliation for Hotel Reviewed and updated information sent to Accountants
    - Reconciliation for Air Reviewed and updated information sent to Accountants
    - Reconciliation for Car Reviewed and updated information sent to Accountants
    - Unused Air ticket report reviewed and any journal entries done if over 1 Year
    - COE report to Treasurer of COE
    - Hotel Snap Recons
  - Monthly Update to Associate AVP
    - Information
      - Checks Processed
      - ACH Processed
      - Manual Invoices – CougarMart > Documents > Document Search > Date Range = Last Month, Invoice Source = Manual, Payment Status = Paid – then it gives the count at the top and lists all the invoices



- Electronic Invoices – CougarMart > Documents > Document Search > Date Range = Last Month, Invoice Source = Electronic, Payment Status = Paid – then it gives the count at the top and lists all the invoices



- Portal Invoices
- Number of Request and Expense Report -
- For Requests, go to Concur > Reporting > Intelligence > Public Folders > Intelligence - Standard Reports > Approved Travel Request by Employee is in Public Folders > Intelligence - Standard Reports > Travel Request > Approved Travel Requests by Employee



<u>For Expenses</u>, go to Concur > Reporting > Intelligence > Public Folders > Intelligence - Standard Reports >Expense Processing> Workflow Cycle Times - Summary by Processor

SAP Concur

Workflow Cycle Times - Summary by Processor

Sent for Payment Date Between Feb 1, 2019 and Feb 28, 2019

Reporting Currency: USD

Processor	Report Count	Approved Amount	Entries	Exceptions	Average Days
Bouchez, Kathleen Michele	31	21,515.43	237	34	2.61
Meyer, Katherine Diane	3	2,144.15	22	1	2.00
Morman, Lisa Yorita	20	18,327.58	168	14	2.55
Schwyzer, Coleen Renee	54	41,987.16	427	49	1.44
Summary	**108**	**83,974.32**	**854**	**98**	**2.15**

- Purchasing card invoices

In summary, BAS has many methods of communicating with our customers. One criticism noted in the employee survey regarding communications was regarding the failure of the BAS to communicate changes in procedures when they occur. Improvements can be made in keeping information current. Reviewing and updating on-line procedures, and forms should be done regularly and systematically. It may be helpful to produce a quarterly BAS newsletter that's widely distributed to keep employees up to date on changes and new procedures.

Communications references may be found in the chart below:

Title	Type (i.e. URLs, brochures, handouts, etc.)	Date of Last Review/ Update		Responsible Party
BAS	http://inside.collin.edu/businessoffice/	2018; Needs to be updated	☐ Current ☐ Accurate ☐ Relevant X Available	Julie Bradley
Accounting	http://inside.collin.edu/businessoffice/accounting.html	2018; Needs to be updated	☐ Current ☐ Accurate ☐ Relevant X Available	Shannon South
Accounts Payable	http://inside.collin.edu/businessoffice/accountspayable.html	2018; Needs to be updated	☐ Current ☐ Accurate ☐ Relevant X Available	Coleen Schwyzer
Auxiliary Services	http://inside.collin.edu/businessoffice/auxiliaryservices.html	2019	X Current X Accurate	Michelle Moore

Title	Type (i.e. URLs, brochures, handouts, etc.)	Date of Last Review/ Update		Responsible Party
Bookstore Food Services Conference Services/Facility Leasing	https://collin.bncollege.com/webapp/wcs/stores/servlet/BNCBHomePage?storeId=88306&catalogId=10001&langId=-1 http://inside.collin.edu/foodservices/ Link to Food Services takes user to CougarMart Email sent out with daily specials Catering services http://www.collin.edu/aboutus/conference/index.html	2017 2019 Update in progress	X Relevant X Available	Regenia Phillips
Bursars	http://inside.collin.edu/businessoffice/bursaraccountsreceivable.html For employees http://www.collin.edu/bursar/tuition.html For students See separate itemization for all Bursar communications	2019	X Current X Accurate X Relevant X Available	Deanna Brown
Budget	http://inside.collin.edu/businessoffice/budgetdevelopment.html	2019	X Current X Accurate X Relevant X Available	Lenora Gray
Fixed Assets	http://inside.collin.edu/businessoffice/fixedassets.html	Need to update	☐ Current ☐ Accurate ☐ Relevant X Available	Lenora Gray Christine Lin

Title	Type (i.e. URLs, brochures, handouts, etc.)	Date of Last Review/ Update		Responsible Party
Grants and Contracts Grant Budget Amendments Responsible Person Grant Funds Grant Trend Report	Excel spreadsheet submitted quarterly for BOT review. Part of the monthly board agenda packet. Excel spreadsheet Excel Spreadsheet	2019	X Current X Accurate X Relevant X Available	Cindy Cammuse
Payroll and TimeClock Plus TCP	http://inside.collin.edu/businessoffice/payroll.html Some items need to be updated. A review is currently underway to ensure all information is current. http://inside.collin.edu/businessoffice/payroll_timeclock_plus.html Weekly email reminder sent out to approve employees' timesheet	Needs to be updated	☐ Current ☐ Accurate X Relevant X Available	Rebecca Miller
Travel	http://inside.collin.edu/businessoffice/travel.html	2019	X Current X Accurate X Relevant X Available	Coleen Schwyzer
Procedures	http://inside.collin.edu/businessoffice/procedures.html	Under review and will be updating	☐ Current ☐ Accurate X Relevant X Available	Julie Bradley

Title	Type (i.e. URLs, brochures, handouts, etc.)	Date of Last Review/ Update		Responsible Party
CAFR Investment Policy Investment Reports Annual Budget Property Tax Information Legislative Appropriations Request	http://www.collin.edu/financials/index.html	2019	X Current X Accurate X Relevant X Available	Julie Bradley Shannon South Barbara Jindra Lenora Gray
Grant Budget Amendments Completed and presented to board quarterly;	Excel spreadsheet	Dec 2018	X Current X Accurate ☐ Relevant ☐ Available	Cindy Cammuse
Responsible Person Grant Funds Updated quarterly; sent to Grant Development manager	Excel spreadsheet	Dec 2018	X Current X Accurate ☐ Relevant ☐ Available	Cindy Cammuse Sent to Grant Mgmt office
OLAP Innovation Challenge Summary and Transaction Detail	Excel spreadsheets	Feb 2019 Sent around the 10th of the month	X Current X Accurate X Relevant X Available	Cindy Cammuse Sent to Grant Mgmt office

Title	Type (i.e. URLs, brochures, handouts, etc.)	Date of Last Review/ Update		Responsible Party
Grant Trend Report	Excel spreadsheet	Oct 2018	X Current X Accurate ☐ Relevant ☐ Available	Cindy Cammuse to Tom Martin's group
Food Service	http://inside.collin.edu/foodservices/	2017	☐ Current ☐ Accurate ☐ Relevant X Available	Lisa Soural Jan Clark
Conference Services/ Facility Leasing	http://www.collin.edu/aboutus/conference/index.html	2019 Updates in process	☐ Current ☐ Accurate ☐ Relevant X Available	Sandra Claborn Lisa Downing Jan Clark
Printing Services	http://www.collin.edu/pr/printingexpress.html	2019 Updates in process	☐ Current ☐ Accurate ☐ Relevant X Available	Tammy O'Bier
Barnes and Noble Bookstore	https://collin.bncollege.com/webapp/wcs/stores/servlet/BNCBHomePage?storeId=88306&catalogId=10001&langId=-1		X Current X Accurate X Relevant X Available	Michelle Moore

6. How Well are We Leveraging Partnership Resources and Building Relationships. How Do We Know?

Partner/Organization	Description	Formal Agreement Duration, if any	Briefly explain the Partnership's Value to Service Unit
Districtwide-all divisions	Payroll		BAS partners with all employees throughout the District to pay them based on their position and to charge expenses to the proper division.
Districtwide-all divisions	Budget		BAS partners with all divisions to coordinate budget funds in order for each division to operate effectively. Budget allocations are distributed to Leadership, Deans, and financial managers. Once approved by the BOT, funds are made available for divisions to spend funds.
HR	Payroll		Payroll and HR work together to get employees into Banner system to be paid and set up benefits and deductions. HR sends payroll forms to be processed for new employee setups or changes to existing employees
Foundation	Accounting		Accounting staff provides support to Foundation for all financial functions including processing checks, reconciling bank and investment accounts, coordinating annual audit, maintaining financial records, preparing financial reports.
Patterson & Associates	Investment Advisors	3-year agreement with 1 year renewal option	Patterson provides recommendations for investment opportunities and executes trades, utilizing District investment policy and cash flow as guidelines.
TACCBO	Accounting		BAS utilizes network of community college business officers to gauge best practices and guidance for matters impacting community colleges. For example, working with TACCBO, when implementing a new Governmental Accounting Standard for pensions

Partner/Organization	Description	Formal Agreement Duration, if any	Briefly explain the Partnership's Value to Service Unit
			(GASB 68), and other post-employment benefits (GASB 74), the community colleges collaborated with TRS and ERS, respectively, on how best to record the complex transactions. As members of TACCBO, we participate in surveys, biannual meetings, and the annual conference.
Financial Aid	Bursar		Bursar staff coordinate with financial aid posting financial aid awards and refunds to student accounts.
Financial Aid	Payroll/Grant		Grant and payroll coordinate with financial aid staff to pay federal student workers within budgeted guidelines.
Grant Thornton	Accounting	1 year contract with four additional one-year periods based on BOT approval.	Grant Thornton provides independent audit services for the District.
JP Morgan	Accounting	6-year term ending 10/2024	Vendor provides banking services for all financial transactions including cash, check, ACH, wires, and credit cards. They provide reconciliation files utilized in accounting to reconcile bank accounts. They provide an on-line platform to access banking services for wire transfers, stop pays, voids, etc.
Williams & Fudge National Credit Management (NCM)	Collection Agencies	1-year ending June 2019	Collection agencies used by District after performing in-house collection procedures to reduce outstanding student receivables.
Educational Computer Systems Inc. (ECSI)	1098T	Annually	Vendor used to prepare IRS required 1098T forms and make either electronic or paper copy available to students; vendor also creates and transmits District's file to IRS within the required timeframe.

Partner/Organization	Description	Formal Agreement Duration, if any	Briefly explain the Partnership's Value to Service Unit
TouchNet	Bursar	Third extension agreement executed 11/2017.	Subscription service where vendor provides the payment gateway for the District to receive payments from students using credit cards, ach and debit transactions, as well as transmit refunds, and maintain payment plans. Other services provided by vendor include bill+payment account center, ebill, TouchNet Cashiering Business Office Edition.
Concur	AP	3-year contract	Vendor providing software support for employee travel.
Corporate Travel Planners (CTP)	AP	NA	Travel agency used by District to coordinate booking transportation and hotel reservations through Concur.
TimeClock Plus	Payroll	3-year term through 4/2021 with option to renew for two additional one year terms	Vendor provides software support for the timekeeping system used to track employees time and leave.
Starbucks	Food Services	NA	The District participates in the "*We Proudly Brew*" Starbucks program, a college-based partnership which requires the District to follow Starbucks' guidelines by purchasing their products and offering seasonal specials. The District currently has two *We Proudly Brew* locations, one in Plano, the other in McKinney.
National Association of College Auxiliary Services (NACAS)	Auxiliary Services		NACAS is a partner organization that provides relevant continuing education for auxiliary services professional, resources that inform your decisions, assist our operations and help with sourcing the best solutions to enrich the campus experience. They host regional and national conferences featuring cutting edge subject matter experts who are readily available to assist with all

Partner/Organization	Description	Formal Agreement Duration, if any	Briefly explain the Partnership's Value to Service Unit
			aspects of operating an effective Auxiliary Services department.
Information Technology (IT)	All BAS		BAS works closely with IT staff for support by creating exception reports, developing ARGOS reports, assisting with 3rd party software implementation and utilization; troubleshooting when necessary for Banner systems errors/problems; providing support to extract data from or import data into Banner for processing.
Purchasing	AP		Purchasing and AP work together to process vendor payments from the setup of new vendors, through the matching of receivers, invoices, and purchase orders.
Whitley Penn LLP	District-wide		Consultant hired to provide enterprise risk management assessment for the District and recommend solutions to minimize risks.

In summary, BAS works closely and cooperatively with many areas in the District to achieve our goals. When necessary, external partners are used, particularly if it involves expertise in an area the BAS doesn't possess.

7. Are We Hiring Qualified Staff, and Supporting Them Well With Professional Development, and How Do We Know? Employee Resources

A. See Attachment A with Employee Name, position, education, qualification, and professional development/training.

All staff hired go through a vetting process based on the job description and required credentials necessary for the job. A back ground check and references are obtained by the HR department for all employees prior to being offered a job. A 90 day and annual evaluation provides opportunities for supervisors/managers to evaluate employees' job performance. All staff are provided opportunities for professional development, particularly if it will improve their understanding and effectiveness for their job.

B. Specific efforts to achieve meaningful cross training and succession plans are noted below:

Succession planning was identified as an opportunity for improvement by a consulting firm hired to evaluate risks throughout the District in 2018. Within BAS, it was determined that succession planning was inadequate, particularly in key areas including payroll, AVP positions, and CFO position. In reviewing the BAS org chart, several key positions are held by long term employees with significant institutional knowledge and experience. Replacing these employees when turnover occurs could present discontinuity in services. A concerted effort has been made to remedy the inadequate succession planning by adding more depth within a division. Additional positions have been created with the expectation that the employee could be promoted to the next level, therefore the job qualifications must meet the minimum requirement necessary for the next level.

Another focus of BAS over the last several years has been cross training, which goes hand in hand with succession training. For any particular division, all functions should have backup. Complete, current, and accurate written desk procedures should be maintained and available.

a) Bursar

- Intentional emphasis on cross-training at all levels to ensure shared knowledge and experience
  - Provide per campus/office training for identified needs, including introducing new procedures and practices which benefit from hands-on interaction.
  - Introduced and utilize Zoom meetings for departmental training opportunities and information sharing
  - Schedule staff rotation among bursar office locations to ensure familiarity with individual campus needs and responsibilities.
  - On-site Ellucian A/R consultant training in November 2018, providing basic A/R Banner functionality overview for Banner processes as well as procedure review and process improvement opportunities.
  - Created an Outlook calendar of critical bursar area processes and practices available to identified staff to provide chronology and history of requirements.
- Currently reviewing office org structure
  - Exploring improved efficiencies and changing focus of staff duties and responsibilities
  - Requesting restructure of staff supervision to more evenly distribute and ensure cross-training at all levels
- Assistant Bursar position created and filled in 2014. Qualifications and training are preparing her to succeed to next level should the opportunity present itself.

b) Accounting

- Director of Accounting position was hired in 2017 for succession to AVP position.
- Accountants are assigned as backups for key accounting processes (e.g., Foundation procedures, daily monitoring of bank balance, submission of payroll/retirement data to third parties, etc.)
- Procedures are documented for key accounting processes (e.g., Foundation procedures, investment funds management, monitoring of bank balances, account

reconciliations, submission of payroll/retirement data to third parties, sales tax reporting, etc.)

- Opportunity exists to improve succession planning within accounting by creating a senior accountant position who could succeed to the Director position. However, qualifications must meet the minimum requirement for the Director's position. There is no one currently on staff that could move up to the Director's position. Current job responsibilities of the Accounting staff, including expectations of accuracy, timeliness, limited assistance, proficiency of multiple systems, etc. may support different levels of position.

c) Auxiliary Services

- Succession planning for Auxiliary is shown in the table below:

POSITION	Dir. of Auxiliary Service	Asst. Dir. Food Service	Aux. Services Admin. Assistant	Chef	Food Service Manager (Plano)	Food Service Sup. (Plano)	Food Service Sup. (Frisco)	Food Service Sup. (McKinney)	Printing Express Sup.	Facility Leasing Coordinator
Tentative Retirement	3-5 yrs.	>10 years	>10 years	>10 years	>10 years	>10 years	>10 years	>10 years	>10 years	>10 years
Up Next	Asst. Dir. Food Service									
High Potential		X	X	X			X	X		

d) Payroll

- The payroll division recently underwent a reorganization after the payroll manager of 30+ years retired. It was determined there was inadequate backup for all positions in payroll to perform payroll functions effectively. A payroll director level was created. A payroll manager position was added, with the two payroll manager positions feeding up to the payroll director position. Each payroll manager has a payroll coordinator reporting to them. Cross-training is emphasized as is documentation of all procedures. Among the five employees in the payroll department, three of them have less than six months experience. All staff will receive appropriate training in order to perform job functions effectively, and efficiently.

e) Budget

- The budget division was reorganized to allow for proper succession by creating the budget manager position with a budget accountant reporting to the budget manager. The budget accountant is also responsible to managing the fixed assets for the District.

8. Do We Support the Service Unit Well With Facilities, Equipment, and Their Maintenance and Replacement, and How Do We Know?

See below for justification on additional Auxiliary resources for food services needed to achieve goals of student engagement and retention as well as increase auxiliary revenues:

A. According to survey results previously identified, one of the major concerns voiced in the student survey was that students want a café and the availability of hot food options on the McKinney campus. Currently, the only option for food are cold food options, available in the Central Perks Starbucks. The Frisco campus has only a single line/grill with limited food service. Both locations would greatly benefit from the addition of a full service café and seating area for students on both campuses for student engagement and retention.

B. According to Journal Insights into Student Services, summer 2011, a useful and inviting college cafeteria is a factor in the success of community college students. A major retention strategy is to create multiple areas for students to stay on campus and utilize the support services available. Cafeterias and food service programs are noted in several academic studies as one of the strongest retention strategies for students at community colleges.

By providing a place for students to study, eat, socialize, and acclimatize to college life, the college cafeteria proved to be an integral part of a student's development and college education. The following articles related to the role of the cafeteria in student retention were used in determining the importance of using the college budget to support a viable college cafeteria.

ACT Research and Policy Issues - What Works in Student Retention
These reports highlight information on successful practices in college student retention based on ACT's national surveys that included more than 1,000 colleges. A student cafeteria is a leading factor correlated with student success in college students.

Noel-Levitz – College Retention Studies and Student Satisfaction Surveys
A nationwide leader in higher education consulting, Noel-Levitz conducts on-site research to help colleges create and improve student retention strategies. A college cafeteria is one important criterion that is identified and studied in student satisfaction and retention strategies.

Non-Traditional Age Students: Attrition, Retention, and Recommendations for Campus Change- Stolar, Steven M. in ERIC #ED335092
In 1991, a study was conducted at Cumberland County College (CCC) to examine the demographic characteristics, academic goals, attendance patterns, opinions about the school, and other relevant data about CCC's nontraditional age student population (i.e., students aged 25 to 55 years). The importance of a cafeteria and food service was included.

The cafeteria and food services play a vital role in the retention of students. It does not exist solely to feed employees or students; rather it is an integral part of a retention strategy for community college students. Not having a food service café on the McKinney forces students to leave campus as they do not have the inviting cafeteria influences and welcoming atmosphere that is the goal of a community college. **Journal Insights into Student Services, Summer 2011**

Our current facilities are severely inadequate to accommodate the food needs on both the Frisco and the McKinney campuses. Detailed deficiencies are noted below.

Facilities Resources

Room/Office Location and Designation	Description (i.e. Special Characteristics)	Meets Needs (Y or N): Current	For Next 5 Years	Describe additional needs for any "N" answer
Business Office Rooms 309-338 CHEC	26 Offices with walls-all occupied 10 Offices as cubicles-all occupied except 1	Y	N	There's 1 cubicle that's vacant; however it is used as a swing office when AR associates come to office from other campuses to

	1 Copy/Supply room 1 Kitchen 3 Storage/File room 1 Conference room			assist with projects. BAS has no room for expansion.
Auxiliary Services* Food Services-Plano campus McKinney Campus Frisco Campus	Full kitchen, and grill No kitchen facilities; only a Starbucks No Starbucks café; only a grill	Y N N	 N N	 Need full kitchen for Café food service Need full kitchen for Café food service; Need Starbucks
* See explanation below for justification of additional food service requests.				

Equipment ($5,000 or more)

Current Equipment Item or Budget Amount	Description	Meets Needs (Y or N): Current	For Next 5 Years	For any "N", justify needed equipment or budget change
Basic office furniture/equipment including desk/computer with 2 monitors; and scanners.		Y	N	Any expansion of office space would need to include basic furniture/equipment listed in first block.
$35,000	Box truck w/ lift for food service deliveries	N	Y	As catering requests increase, so will the ability to generate revenue. Currently there is only one full kitchen from which to prepare food for catering and the ability to transport food to other between locations
$12,000	Plano Campus Café Grill	Y	Y	Replacement grill is needed
$20,000	Impinger Pizza Oven	N	Y	Demand for pizza exists; need the oven to provide the food.

Financial Resources

Source of Funds (i.e. college budget, grant, etc.)	Meets Needs (Y or N): Current	For Next 5 Years	For any "N", explain why	For any "N", identify expected source of additional funds if needed
Funds to support BAS comes from college budget.				

402405-Finance and Budget 402505-Financial Services	Y Y

many complaints about how difficult the process is and that it is not intuitive, particularly for the infrequent traveler. So while the system may be better than the formerly manual process in many ways, AP is looking to reconfigure the system to simplify the process. The introduction of credit cards to be used for small purchases and travel will allow the process to be simplified.

Automating all other forms through CougarMart is still in progress. Local travel and check requests are still manually processed. The turnover in AP staff has interfered in the department's ability to roll out an automated process for these forms. This is still on the "to-do" list.

Implementation and utilization of TCP has improved user and payroll processor experience. There are still opportunities to improve efficiencies when seamless integration is implemented.

CIP plan submitted in 2015-16

Unit Mission:

To provide financial stability for the District with proper financial management, internal controls, excellent training, sound and documented procedures. As stewards of the taxpayer dollars we strive to provide transparency, spend funds appropriately, record all transactions according to generally accepted accounting principles, follow all policies from Board of Trustees, as well as abide by local, state, and federal laws and statutes.

Key Institutional Outcome Indicators: Overall Satisfaction, Completers, Efficiency, Effectiveness

A. Program Outcomes(s) Results expected in this department/program	B. Measure(s) The instrument or process used to measure results	C. Target(s) The level of success expected
Implement software and technology to improve efficiencies.	Improved efficiencies in processing turnaround time, reduced costs for travel expenses, and potential reduction in personnel. Improved reporting capabilities resulting in better budgeting decisions.	A. 100% of expenses documented & identified B. 100% of unit participation
Outcome suggestion for above: 1. Automate all manual processes that are conducive to automation.		
2. Improve user satisfaction with Business Service processes	Comment section in service unit satisfaction survey.	Reduction in negative comments regarding response time.
Business office implemented Concur, a travel software package	New system automated approvals, eliminated paper, reduced time to process, and allowed District to pay for majority of expenses up front instead of having employees pay up front.	While the system provided an electronic approval path, there are too many approvals required, so the anticipated processing time has not been reduced as much as was expected. The system was designed with too many complicating factors, e.g. travel allowance based on when traveler leaves and returns from trip. Another complication was the mileage deduction for home to office commute. It has been too confusing for many users

A. Program Outcomes(s) Results expected in this department/program	B. Measure(s) The instrument or process used to measure results	C. Target(s) The level of success expected
		Using a virtual credit card to pay for hotels has not been optimal. System is not designed for infrequent users.

A. Outcomes(s) Results expected in this department/program	D. Action Plan Years 5 & 2 Based on analysis of previous assessment, create an action plan and include it here in the row of the outcomes(s) it addresses.	E. Implement Action Plan Years 1 & 3 Implement the action plan and collect data	F. Data Results Summary Years 2 & 4 Summarize the data collected	G. Findings Years 2 & 4 What does data say about outcome?
1. Implement software and technology to improve efficiencies.	2014: Automate all manual processes that are conducive to automation: • Implement Concur Travel and Expense. • Implement Time Clock Plus 2016: Target remaining manual forms for automated processing through CougarMart including check requests, staff meetings, contract labor, etc.	Implement plan and collect data.	2013-14: Average manual processing time for travel was 2-3 weeks. 2015: Concur travel processing can be completed within 1 week. Reduced processing time for travel has been realized from paper processing. Improved accuracy for timesheet processing has resulted from the automated timekeeping system. Clocking in and out at the computer or a timeclock is more accurate than manually writing on a piece of paper. All leave is up-to-date and available to access on TCP. Opportunities for	2015; Automation is improving efficiencies and reduced processing time by 2/3. Reevaluate remaining processes within Concur to improve processing. Work still needs to be done to improve the system. Opportunities exist for improved report generation from TCP. Payroll utilizes a dept created macro, however, with the proper excel file, macro would not be necessary.

A. Outcomes(s) Results expected in this department/program	D. Action Plan Years 5 & 2 Based on analysis of previous assessment, create an action plan and include it here in the row of the outcomes(s) it addresses.	E. Implement Action Plan Years 1 & 3 Implement the action plan and collect data	F. Data Results Summary Years 2 & 4 Summarize the data collected	G. Findings Years 2 & 4 What does data say about outcome?
			improvement on supervisor proxy set up in TCP…very cumbersome to manage.	
Improve user satisfaction with Business Service processes		Implement and collect raw data.	2013-14 Negative comments about response time. Still many negative responses about the difficulties using Concur.	Automating should reduce response time.

10. How Will We Evaluate Our Success?

Evaluating our processes and systems has been a common theme of the BAS over the last several years. A new CFO and President were hired in 2015. With a new administration comes change. The impact a change in administration has had on BAS includes:

- Change in reporting methodology to the BOT (monthly impact) including reporting on an accrual basis versus cash basis; reporting separately for each fund; and preparing a monthly balance sheet
- Implementation of credit cards
- Focus on succession planning
- Change in budget process
- Shift from total BAS oversight of all transactions to shared responsibility among all financial managers
- New strategic plan to build new campuses, to be funded by issuing debt

Strengths of BAS include the continued sound and secure financial condition of the District. The District has received clean, unqualified opinions from independent auditors for more than twenty years. As the independent auditor's report claims in the CAFR,

> *"Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error."*

The effective operations of BAS, with proper internal controls in place, proper staff training, and documented procedures, contributes to the BAS staff ability to maintain the integrity of the accounting system. The domino effect of a clean opinion impacts the District's ability to receive positive ratings from the National ratings agencies. Ultimately, the District's high ratings are attractive to investors when bonds are being sold. As a result, the most recent bonds were sold at a $18 million premium.

BAS has been proactive in introducing automation for travel and timekeeping functions. Instead of establishing new business processes with the introduction of the travel software, existing practices were transferred to the process. Subsequent to the Concur implementation, credit card usage was approved. If Concur had been rolled out with credit cards as part of the original design, some problems experienced with the current configuration could have been avoided. As part of the continuous improvement plan, a Concur reconfiguration is planned.

Progress has been made utilizing CougarMart to process invoices from start to finish, including receiving through CougarMart. This has allowed AP to realize efficiencies by processing electronic invoices through CougarMart. Additionally, utilizing credit cards to pay some vendors has resulted in creating a new revenue stream, as well as expediting vendor payments.

There are opportunities to be realized by incorporating more manual forms into CougarMart, including check requests, and or local travel to process electronically. Hiring, training, and retaining qualified staff in AP has been challenging over the last several years. The department hierarchy and pay structure is currently being evaluated. Until adequate staff are in place, making significant progress in these areas is not feasible.

BAS has been mostly successful at improving succession planning. All departments have a succession plan in place except AP.

BAS communicates well to our customers, primarily through CougarWeb. There is room for improvement in maintaining up-to-date procedures in most areas.

Training staff in Payroll and AP is critical, given that there has been significant turnover in both departments.

11. Complete the Continuous Improvement Plan (CIP) tables that follow.

Table 1. CIP Outcomes, Measures & Targets Table (focus on at least one for the next two years)

A. Expected Outcome(s) Results expected in this unit (e.g. Authorization requests will be completed more quickly; Increase client satisfaction with our services)	**B. Measure(s)** Instrument(s)/process(es) used to measure results (e.g. surveys, focus groups, etc.)	**C. Target(s)** Level of success expected (e.g. 80% approval rating, 10 day faster request turn-around time, etc.)
Create a simplified travel expense process	Survey feedback and fewer complaints should measure success of reconfiguration	80% or better approval rating on survey
Automate of all manual forms	Configuration of CougarMart to accept forms; configuration of approval queue within CougarMart	Have forms available to process through CougarMart within a year.
Provide access to reports and financial data in a timely manner	Create reports accessible through ARGOS or self service to be routinely pushed out to users	All financial managers able to manage budgets effectively timely reports and/or access to data
Access to meaningful reports for financial managers/leadership based on newly reconfigured chart of accounts	Creation of reports accessed in ARGOS manager folder after meeting with leadership. Potential buildout of Zogotech system for financial data.	Usage by financial managers/leadership of newly created reports.
Prepare budget more seamlessly	Purchase a budgeting software package to accommodate growth in District and assist in forecasting	Implementation of budget software within two years.

Table 2. CIP Outcomes 1 & 2

A. Outcome #1 Create a simplified travel expense process	
B. Measure (Outcome #1) Reconfiguration of current system, or consideration of using another method to process travel.	**C. Target (Outcome #1)** Complete redesign of travel system within 6 months
D. **Action Plan (Outcome #1)** Meet with Concur to get pricing on reconfiguration. Hire consultant to assist with reconfiguration. Communicate with users on progress of redesign. Update procedures on redesign. Incorporate credit cards when possible to streamline process. Eliminate cumbersome processes, i.e. instead of basing travel allowance on travel times; use a standard amount for travel days; eliminate home to office commute when calculating mileage reimbursement;	
E. Results Summary (Outcome #1) **TO BE FILLED OUT IN YEAR 2**	
F. Findings (Outcome #1) **TO BE FILLED OUT IN YEAR 2**	
G. Implementation of Findings (Outcome #1) **TO BE FILLED OUT IN YEAR 2**	

A. Outcome #2 Create meaningful management reports	
B. Measure (Outcome #2) Creation of timely and useful reports for management that are easily accessable in ARGOS folder	**C. Target (Outcome #2)** Coordinate with District leadership and IT to have reports created within a year.
D. Action Plan (Outcome #2) Meet with leadership, financial users to determine what needs are not being met. Evaluate best report writer to utilize to achieve best result. Develop either through Banner using Attributes to create reports; explore applicability of Zogotech to produce useful reports	
E. Results Summary (Outcome #2) **TO BE FILLED OUT IN YEAR 2**	
F. Findings (Outcome #2) **TO BE FILLED OUT IN YEAR 2**	
G. Implementation of Findings (Outcome #2) **TO BE FILLED OUT IN YEAR 2**	

12. How Do Our Improvement Plans Impact the Budget?

Any additional monies identified as necessary to add staffing, equipment, software, and/or space will be requested through the formal budget process as a supplemental request.

$20,000 has already been allocated to reconfigure Concur. Additional monies, not to exceed $50,000 for the consultant or Concur may be needed.

$20,000 has been allocated to create reports through Zogotech. To develop reports through Banner would require time, but not additional funds.