



Program Review
 Student Accounts Office
 December 2008

Mission of the Department:

To carry out the goals, mission, and priorities of the De Anza Associated Student Body (DASB), the college, and the District in the proper accounting, safeguarding, and reporting of the DASB assets. This includes working with the DASB, Student Clubs, and various Trusts to facilitate the collection and disbursement of funds and ensure the financial activity is accounted for and reported in accordance with Generally Accepted Accounting Principles (GAAP).

1. Descriptive Summary

The Student Accounts Office maintains financial records for the 1.2 million dollars in student assets and oversees an annual budget of 1.1 million dollars for the DASB. It also provides accounting services for all student clubs and student events related trust accounts. The Accountant attends DASB Finance and Budget Committee meetings and assists in the annual DASB Budget process. As a financial advisor to this committee, the Accountant contributes to the leadership development of the students participating in the decision-making processes of the committee and of the DASB Senate thus contributing to the learning process and success of student leaders. This enhances student retention as these student leaders have a commitment to serve the student body for the duration of their term in office, so they have a strong connection to the college.

a. Number of FTE: Staffed by 2 full-time classified employees

- (1) Accountant (N-51) 100% paid by the District
- (2) Accounting Assistant (N-40) 75% paid by DASB, 25% paid by the District

b. A Budget Summary

Financial Status Report For Fund: 14 At Campus: 2
 For Account-142148-Student Accounts
 Object
 Code:2170

FY05-06

DEPT	CODE	POS NO	NAME	TITLE	FTE%	ORIG BUDGET
2ACTV	L	230066	ROSS-KIRK, LISA DARL	ACCOUNTANT ACCOUNTING	100.00%	69,395.40
2ACTV	L	230285	NGUYEN, JENNIFER D	ASSISTANT	25.00%	14,467.47
				TOTAL	125.00%	83,862.87
2ACTV	B	230066	ROSS-KIRK, LISA DARL	ACCOUNTANT	100.00%	26,594.75

2ACTV	B	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	6,899.49
TOTAL					125.00%	33,494.24

Financial Status Report For Fund: 14 At Campus: 2
 For Account-142148-Student Accounts
 Object
 Code:2170

FY06-07

DEPT	CODE	POS NO	NAME	TITLE	FTE%	ORIG BUDGET
2ACTV	L	230066	ROSS-KIRK, LISA DARL	ACCOUNTANT	100.00%	71,654.96
2ACTV	L	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	14,712.30
TOTAL					125.00%	86,367.26
2ACTV	B	230066	ROSS-KIRK, LISA DARL	ACCOUNTANT	100.00%	26,839.15
2ACTV	B	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	7,220.87
TOTAL					125.00%	34,060.02

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FY07-08

DEPT	CODE	POS NO	NAME	TITLE	FTE%	ORIG BUDGET
2ACTV	L	230066	KIRK, LISA DARLENE	ACCOUNTANT	100.00%	77,057.76
2ACTV	L	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	15,661.50
TOTAL					125.00%	92,719.26
2ACTV	B	230066	KIRK, LISA DARLENE	ACCOUNTANT	100.00%	31,216.10
2ACTV	B	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	7,094.89
TOTAL					125.00%	38,310.99

Financial Status Report For Fund: 14 At Campus: 2
 For Account-142148-Student Accounts
 Object
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FY08-09

DEPT	CODE	POS NO	NAME	TITLE	FTE%	ORIG BUDGET
2ACTV	L	230066	KIRK, LISA DARLENE	ACCOUNTANT	100.00%	77,057.76
2ACTV	L	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	15,661.50
TOTAL					125.00%	92,719.26

2ACTV	B	230066	KIRK, LISA DARLENE	ACCOUNTANT	100.00%	33,057.78
2ACTV	B	230285	NGUYEN, JENNIFER D	ACCOUNTING ASSISTANT	25.00%	6,718.78
TOTAL					125.00%	39,776.56

B Budget Summary

DASB Acct.#	DASB Acct.Name	FY`05-06 Budget	FY`06-07 Budget	FY`07-08 Budget	FY`08-09 Budget
41-51310	Accts.Office Staff	85,900	88,200	89,700	93,090
41-51320	Accts.Office Supplies	3,000	2,700	2,700	2,300
41-51330	Accts.Office System	3,860	3,975	22,935	4,200
Total		\$92,760	\$94,875	\$115,335	\$99,590

This office operates with a 2008-2009 annual budget of \$99,590 provided by the DASB budget. The \$99,590 budget provides for 75% of the cost of the Accounting Assistant, plus benefits and additional office staffing for two part-time student employees. In addition, office supplies and Blackbaud Accounting Software maintenance fees are paid from this budget. There is no B budget provided by the college.

c. Strengths

Personnel in this office support the function of Campus Life. They are there to manage and account for the collection of Student Body fees and other sources of DASB income as well as income for clubs and trusts. They interact daily with students in clubs and other student body/Campus Life programs and the faculty/staff advisors. Students are able to quickly get the help they need with their extracurricular activities, so they spend less time on the required paperwork and have more time to spend concentrating on their studies. Being available for students and staff as well as their location next to the Activities Office is their strength.

Weaknesses

Storage needs are an area of concern. Audit trails require extensive records to be kept for many years, so more storage space is needed.

d. Trends

Personalized service is the norm, and it could be considered the trend. Students and staff need someone there to assist them in their Campus Life activities.

2. Quantitative Workload Measurements

Data collection is achieved through various reports generated by our computerized accounting system, Blackbaud Accounting for Non Profits. Account holders can access their reports at our inquiry computer terminal outside of our office. These reports provide the details of all financial activity for an account, so this helps improve customer satisfaction. Our accounting system also enables us to analyze and track different types of expenses, as we are able to query expense information by expense object codes.

Student Accounts Services Include ;

	2005-2006	2006-2007	2007-2008
Maintenance of All Accounting Records			
DASB & all G/L Accounts	324	287	263
Club Accounts	82	97	104
Trust Accounts	52	51	33*
Cash Disbursements for DASB Allocations, Club and Trust Accounts			
Checks Processed	1,043	802	950
Amount Disbursed	\$1,268,671	\$1,026,111	\$1,134,738
Bank Deposits Made			
Amount Deposited	\$1,038,440	\$1,884,826	\$898,546
# of Cash Receipts	1,723	2,190	2,713
# of AMC Movie Tickets Sold	3,300	5,400	5,962
# of Returned Checks Processed	27	23	13
# of Voided Checks Processed	55	48	45
Preparing and Processing the Monthly Payment for the District Charge-back			
Amount Disbursed	\$776,726	\$561,213	\$622,736
# of Journal Entries	996	1,020	921
# of Budget Adjustments	653	442	548
# of Cash Box/Change Funds	56	28	26
# of Items Encumbered during the Year	407	277	254

*Note: Decrease in Trust Accounts due to Athletic trusts moving to Fund 15 accounts.

The above actions are a direct result of the following activities, specific numbers not recorded:

- Receiving payments for student book loans from Financial Aid. (Note: The Book Loan account moved to the Foundation in April, 2008.)
- Processing Purchase Requisitions for capital purchases and forwarding to District Purchasing.
- Processing Independent Contractor payment requests and forwarding to District Accounting.
- Processing employee hiring papers and forwarding to District Human Resources or Financial Aid.
- Preparing and distributing monthly Financial Statements.
- Conducting the Year-end close.
- Presenting Financial Orientations for club officers/advisors.
- Providing information for various types of inquiries.

3. Qualitative Workload Measurements

- **Processing Timeliness:** provide timely and accurate information and follow-up on inquiries within 24 hours. Also, review all requests for payment within 24 hours of receiving the request, resolve any discrepancies, and route for further authorization signatures. The Accountant

conducts a self-evaluation of this measurement on a daily basis by reviewing the work of the Accounting Assistant and all requests submitted, and the Director of Budget and Personnel conducts a self-evaluation of the office overall. This enhances our level of excellence as we strive to increase our speed and accuracy.

- **Task Completion:** close the books with a high degree of accuracy within 10 days of month-end, with the exception of year-end. The Director of Budget and Personnel reviews and approves all financial statements before distribution, and auditors assess our internal controls and records on an annual basis. We do a self-evaluation in response to auditor findings/recommendations, and we institute changes as appropriate.
- **Effective Communication:** engage in respectful and clear communication with all customer groups – students, faculty/staff, administrators, and vendors. The staff takes the time to truly listen to the needs of customers and to thoroughly explain policies and procedures as needed.

4. Planning Agenda

a. Classified Positions: DASB Budget Requests will continue to be made to support 75% of the Accounting Assistant.

b. B Budget Augmentation: DASB Budget Requests will continue to be made to support the part-time student employees, supplies, and accounting software maintenance fees.

c. Facility Modification: In 2007, our office received new carpet and paint.

d. Non-Budget Changes: We will be going through a major conversion of our accounting software this year. The conversion from Blackbaud Accounting for Non Profits Version 6 to Blackbaud's Financial Edge Version 7 is planned for August through September 2008 and will begin with customized on-site training for both De Anza and Foothill Student Accounts staff.

5. Strategic Planning

- 1. How does your program or service respond/address the College's strategic initiatives?** We support the financial operation of the DASB who in turn funds over one million dollars annually to numerous departments, programs, and services across the campus. This funding helps address the College's strategic initiatives as various needs are met providing critical funding for programs that respond to the student success initiatives like Outreach, the Tutorial Center, Student Success and Retention Services, multicultural/diversity events, student leadership conferences, the Inter-Club Council (ICC), and many other valuable services to students.
- 2. Which initiatives does your program or service respond to, and in what ways can the response be measured or evaluated?** We directly respond to the student retention and success of students by providing individualized attention to the student leaders in DASB, ICC, and student clubs. In addition, the DASB works to fund programs that help student success across the curriculum. When students get involved in campus life, they become more connected to the college and are committed to finishing their education because they have a sense of belonging. Our office interacts daily with the DASB VP of Finance and the ICC Chair of Finance student officers as they come to sign financial documents approving expenditures for DASB and club accounts. We are available to answer any questions they may have and to bring areas of concern

to their attention. We also conduct quarterly financial orientations for new club officers to review policies and procedures with them, and we provide information to the clubs daily as needed. Our response can be evaluated by our daily interaction with student leaders.

- 3. How does the work of your program or service respond to increased access, growth, retention and/or student equity?** As I mentioned above, we directly respond to the retention of student leaders as well as fund programs that support student retention. We also provide growth opportunities for students by offering an accounting assistant student employee position to assist us in the processing of all the financial transactions for the DASB and the clubs. The student clubs and the DASB also provide access, equity, and growth opportunities for all students by promoting and providing student leadership positions to club and DASB members.
- 4. What other programs/services are you working with to accomplish your proposed goals/outcomes?** We work with the Student Activities Office, the DASB Flea Market and Card Office, DASB student executive officers and senators, ICC student officers, and student club officers, members, and their staff advisors. We also work with the faculty, staff, and administrators of the many different departments that the DASB allocates funding to on an annual basis and throughout the year. This includes Athletics and all of the coaches, Creative Arts and many of their faculty, the Math Performance and Success Program, the Writing and Resource Center, and Cross Cultural Partnerships just to name a few. We provide a vital support role for critical areas across the campus.
- 5. What is important to understand about your program or service and the consequences to the college if it was discontinued or reduced?** Our office supports the financial aspects of the college life activities at De Anza. DASB, ICC, and student clubs rely on our office to provide timely and accurate recordkeeping for all of their financial transactions. We have a high degree of interaction with students, staff, and faculty from across the campus on a daily basis. If our services were discontinued, the student organizations would not be able to function financially. Also, the DASB would not have a financial advisor to help them with the work they do throughout the year on the DASB Budget and Finance Committee in allocating and accounting for the over one million dollars in funding. If our services were reduced, the number of hours we could help students and staff would be reduced, and our customer satisfaction level would drop dramatically.