



## **Student Accounts**

### **Program Review 2016**

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#### **Mission**

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 and student club assets. This includes working with the DASB and student clubs 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).

#### **Number of FTE**

The Student Accounts Department has two full-time employees; and one student worker.

- (1) Accountant (N-51) 1 FTE (60% paid by the District and 40% paid by DASB).
- (2) Accounting Assistant (N-40) 1 FTE (100% paid by DASB).
- (3) Student worker - (works 19 hrs. or less a week).

#### **Responsibilities**

The Student Accounts Office maintains financial records for the 1.3 million dollars in student assets and oversees an annual budget of over one million dollars for the DASB. It also provides accounting services for all recognized student clubs. 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.

#### **Budget Summary**

The quality of service provided by Student Accounts depends on the full-time staff and part-time student workers. There is no ongoing "B" budget allocated for Student Accounts in the General Fund, however, there are periodic equipment, printers, and other expenses that are needed that could be charged to the General Fund.

Current B Budget is \$0.00 in the General Fund.

Student Accounts Budget in the ASB Fund:

- Student Workers Salaries - \$13,737
- Student Worker Benefits - \$300
- Supplies - \$1,500
- Operating - \$6,200

## **Strengths**

The Student Accounts Office supports the function of campus life in the following ways:

- Helpful customer services department for students, faculty, and staff.
- Experienced and dedicated staff with over 55 years of combined experience.
- Provide technical accounting support for DASB, clubs and trust accounts.
- Accounting System (Blackbaud) allows for services to occur on site.
- Frequent and regular check runs that are quickly disbursed.
- Highly organized staff.
- Support DASB Finance and Senate Committees, and provide training to club advisors and officers.
- Improved safeguards in place with positive pay.

## **Weaknesses**

- Have to request funds each year for positions charged to DASB budget.
- No cross-training with other positions on campus.
- Accounting System (Blackbaud) is only used by ASB.
- Dependency on tech support from software providers and ETS.
- Student worker training is needed every 1 to 2 years.

## **Trends**

The Student Accounts Department is supported almost entirely by DASB funds that come from two main sources; student body card sales and flea market revenues. Both revenue sources are impacted by lower student headcount and fewer flea market space rentals. Demands for DASB funds exceed annual resources. Continued personalized service and support to the office of campus life activities.

## **Quantitative Workload Measurements:**

Data collection is achieved through various reports generated by the computerized accounting system Blackbaud Financial Edge. Account holders can access their reports at the inquiry computer terminal outside of the office and also on the website at <http://www.deanza.edu/studentaccounts/reports.html>. The reports on the website are updated on a weekly basis by the office of college life administrative assistant. These reports provide the details of all financial activity for the account. This helps improve customer satisfaction, as information is more accessible. The accounting system enables

the office to analyze and track different types of expenses by querying expense information by expense code.

**Student Accounts Services Include:**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
Maintenance of All Accounting Records			
DASB & all G/L Accounts	186	183	185
Club Accounts	94	98	105
Trust Accounts	16*	16	18
Cash Disbursements for DASB Allocations, Club and Trust Accounts			
A/P Checks Processed	771	854	722
Amount Disbursed	\$1,248,028	\$1,254,252	\$1,240,937
Bank Deposits Made (Cash, Checks, Credit Card Batches Made Separate)			
Amount Deposited	\$1,252,859	\$1,271,573	\$1,179,842
# of Cash Receipts	6,805	5,265	5,176
# of Movie Tickets Sold	15,600	14,024	13,653
# of Returned Checks Processed	26	20	24
# of Voided Checks Processed	14	10	67
Preparing and Processing the Monthly Payment for the District Charge-back			
Amount Disbursed-District Chargebacks	\$661,567	\$607,374	\$611,778
# of Journal Entries	1,198	1,073	1,146
# of Budget Adjustments	584	489	478
# of Cash Box/Change Funds	13	20	12
# of Items Encumbered during the Year	291	203	258

\*Note: Decrease in Trust Accounts due to Creative Arts trusts moving to Fund 15 accounts.

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

- Processing purchase requisitions for services or 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.

### **Qualitative Workload Measurements:**

- **Processing Timeliness:** provide timely and accurate information and follow-up on inquiries within 24 business hours. Also, review all requests for payment within 24 business 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:** prepare financial statements with a high degree of accuracy within 15 days of month-end, with the exception of year-end. The director of budget and personnel reviews and approves all financial statements before distribution. Auditors assess the internal controls and records on an annual basis. The office does a self-evaluation in response to auditor findings and recommendations and institutes 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.

### **Budget Requests:**

DASB budget requests will continue to be made to support:

- Student Worker \$13,737
- Student Worker Benefits \$300
- Supplies \$1,500
- Operating \$6,200 (Blackbaud accounting software and maintenance).

### **Equipment Requests:**

- Updated desktop computers are needed every 4-5 years.  
(4 work stations x \$2,000 = \$8,000).  
Desktop Scanners  
Color printers  
Wireless headsets for phones