

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

UNIT PLAN “PART A” Program/Pathway Update

Program/Pathway: Business Office

Date: February 2015

Our Mission: Los Angeles Harbor College fosters learning through comprehensive programs that meet the educational needs of the community as measured by student success, personal and institutional accountability, and integrity.

1. Assessment of Program Review:

A few goals and objectives have been completed since the last Program Review:

- **Workloads and assignments were redistributed to improve efficiency and accountability.**
- **Business Office policies and procedures are continually being reviewed and updated.**
- **Change funds are counted monthly and reported to the District Office.**
- **Laser printer was purchased and installed for new laser checks used for miscellaneous account.**
- **Additional Accounting Technician was hired due to the transfer of non-foundation accounts, the processing of the checks, and the posting and control of accounts from LAHC foundation per audit recommendation.**

Some objectives are ongoing:

- **Review and update Business Office policies and procedures.**
- **Increase cross training to provide better service.**
- **Begin use of a new software for off-line collection.**
- **Implementation of new SIS Financial system.**

The transfer of the campus related accounts from LAHC Foundation has increased the workload of Business Office.

2. Activities to address program needs:

The Business Department will continue to work on improving the policies and procedures in the office regarding Cafeteria, A.S.O., and cash procedures to improve efficiency and accountability.

The coin counting machine and bill counting machine are increasing efficiency since the money from the parking meters and machines need to be counted. There have been some parking

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

machines report issues that need to be fixed to reconcile what is brought in with what the report states.

With the addition of a security camera to the vault there will be a higher level of security added.

3. How are your program improvements associated with your SLOs:

The Business Office handles all types of payments from the students. In addition to the registration, A.S.O., and parking permit fees, the office now collects CDC payments, library fees, Financial Aid payments and check disbursements, and field trip payments.

Measurement of the SLOs is done by surveys and is also done by the District Office.

4. Staffing requirements:

With the transfer of our Accounting Assistant to District Office, a replacement is needed. Additional Cashier is needed to work in the cafeteria. The need for additional temporary cashiers during rush times continues.

5. Technological requirements:

Two security Cameras had been installed. A laser printer for checks was purchased due to District Office changes being implemented. Eight new computers are needed to replace the more than 5 year old machines. Maintenance agreements for bill and coin counter machines that were part of the bond money need to be extended.

6. Facilities requirements:

The carpets were replaced due to wear and tear damage. The air-conditioner is now leaking and needs to be repaired or replaced.

7. Implementation plan:

The funding for purchasing and replacement of old computers, air-conditioners and maintenance of bill and coin machines are needed to improve efficiencies and prevent interruptions due equipment failures.

**UNIT PLAN “PART B”
Core Personnel/List of Permanent Staff**

Unit: Business Office

Date: January 2014

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

SENIOR ACCOUNTANT:

Assigned Time	Responsibility	Estimated Cost	Funding Source
0.5 FTEP	Supervise the activities of the Business Office in processing accounting documents, maintaining accounting records, preparing accounting statements and reports, and other related functions.	\$25,234	Program 10100
0.2 FTEP	Prepares key statements such as trial balance, income statements, source and application of funds statements, reports for assuring compliance with laws and regulations affecting expenditure of funds, and reports on the status of obligations and expenditures.	\$10,093	Program 10100
0.2 FTEP	Devises and maintains control and summary accounts and effects reconciliation with ledgers and records. Analyzes accounting and reporting requirements of programs funded through a variety of sources and establishes appropriate monitoring procedures and accounting methods.	\$10,093	Program 10100
0.1 FTEP	Utilizes computerized systems in the processing of accounting and financial data. Devices accounting and fiscal forms and procedures	\$5,047	Program 10100

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

	within assigned area of responsibility.		
--	---	--	--

Total FTEP: Full Time Equivalent Personnel = 1.0

Total cost FTEP = \$50,467

SENIOR ACCOUNTING TECHNICIAN:

Assigned Time	Responsibility	Estimated Cost	Funding Source
0.5 FTEP	Act as the lead person to assist the Senior Accountant to train, assign, and review the work of the Business Office staff engaged in processing and maintaining clerical accounting and other related data, performing cash collection duties, and making payments of non-salary obligations of the college.	\$29,472	Program 10100
0.2 FTEP	Summarizes transactions and prepares control and posting documents. Totals account entries, provides trial balances, and summarizes balances of detail accounts. Initiates documents to transfer balances from detail accounts to summary accounts.	\$11,788	Program 10100
0.3 FTEP	Reconciles accounts by comparing account balances with related data to assure agreement; reviews records and source of documents to identify significant changes in account balances and sources of	\$17,684	Program 10100

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

	discrepancies; and determine corrective entries or action required to balance accounts. Utilizes computerized systems in the processing of accounting related data.		
--	---	--	--

Total FTEP: Full Time Equivalent Personnel = 1.0

Total cost FTEP =\$58,944

ACCOUNTING TECHNICIAN:

Assigned Time	Responsibility	Estimated Cost per FTEP	Funding Source
0.6 FTEP	Verifies the accuracy and completeness of accounting data and determines the accounts affected and entries to be made. Reconcile accounts by comparing account balances with related data to assure agreement; reviews records and source documents to identify sources of discrepancies; and determines corrective entries required to balance accounts. Assist in collecting cash, checks, or charge payments from students and staff, makes change for cash transactions and issue receipts.	\$115,445	Program 10100
0.1 FTEP	Answers inquiries from students, administrators and staff regarding encumbrances, expenditures, account balances, and accounting	\$19,241	Program 10100

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

	policies and procedures.		
0.3 FTEP	Summarizes transactions and prepares control and posting documents. Reviews posting documents to verify account designations and entries and posts entries to accounts. Totals account entries and summarizes balances of detail accounts.	\$57,722	Program 10100

Total FTEP: Full Time Equivalent Personnel = 4.0

Total cost of 4 FTEP =\$192, 408

Cashier:

Assigned Time	Responsibility	Estimated Cost	Funding Source
0.7 FTEP	Operates a cash register to itemize and total selling price of merchandise and/or fees for services. Collects cash, check, or charge payment from students, staff and other customers, makes change for cash transactions, and issues receipts. Answers customer's questions related to merchandise items and/or fees for services and assists customers in locating and selecting merchandise. Sets-up drawers daily to assure adequate cash for making change. Checks identification and obtains authorizations on check and credit card purchases. Counts money in cash drawer at beginning and end of work shift. Records	\$54,375	Program 10100

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

	daily transaction amounts from cash register to balance cash drawer at the close of each day's business or at the end of the shift.		
0.2 FTEP	Stocks and keeps merchandise shelves, counter space, displays, and sales areas neat and orderly in accordance with established standards. Assists in taking inventories by counting merchandise items on shelves and in storage. Review price sheets to note price changes and sale items. Mark merchandise with predetermined prices.	\$15,535	Program 10100
.1 FTEP	Performs basic clerical duties such as answering phones and maintaining files. Trains others to operate the cash register.	\$7,768	Program 10100

Total FTEP: Full Time Equivalent Personnel = 2.0

Total cost of 2 FTEP =\$77,678

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

**UNIT PLAN “PART C”
Core Expenses**

Unit: Business Office

1. All legally required responsibilities: *Required for health and Safety*
2. *Required by board / State/ Federal/ Accreditation standards(list the minimum requirements here)*
3. *Required by licensing agreement*

Description of activity	Estimated Cost	Justification	Code
Scanner Contract	\$915/year	Needed for scanning documents.	HCAS7
Copier Contract	\$433/year	Needed for maintenance of copier.	HCAS7
Computer purchase	\$8,272 for 8 computers	Needed to replace 5 year old computers	HCAS7
Coin/bill Sorter Contracts	\$1,500	Needed for maintenance of the machines	HCAS7

Narrative justification:

The computers, scanner, copier and coin/bill sorter contracts are needed to ensure that the Business Office equipment continues to work and to prevent business transaction interruptions and shutdowns due to equipment failure– without this equipment then the office becomes less efficient.

Total cost: \$11,120

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

**UNIT PLAN “PART D”
Essential Activities**

Unit: Business Office

Prioritized list of unit needs required for program continuance or improvement

Only place expendable request in this field.

Division Prioritization	Description of activity	Estimated Cost	Proposed Funding Source	Justification	Code
	Replacement Air- conditioner	\$5,000	Program 10100	Old unit is leaking that it will ruin the newly installed carpet	
	Hire Cashier	\$38,839	Program 100	Replacement position; to increase efficiency. Recommendation by auditor.	

Justification Narrative:

The leaking old air-conditioner will damage the damage the newly installed carpets and will become a safety issue. With the increase in student population and the transfer of the financial transaction of the LAHC Foundation due to audit recommendation to the Business Office and the volume of work that is comes with the transfer it is imperative to hire a cashier. The new cashier will handle all the sales transaction of the cafeteria or the business office that has been handled by temporary employees in the past.

	ACADEMIC YR: 2015 – 2016	DIVISION/AREA: Administrative Services/ Business Office	DIVISION CHAIR/DIRECTOR: Nestor Tan/Tatyana Grinberg
--	-------------------------------------	--	---

**UNIT PLAN “PART E”
Non-cost Essential Activities**

Unit: Business Office

List Non-cost activities here

Priority	Description of activity	Justification	Code
	Scanning Business Office documents.	To go paperless and become more efficient.	HCAS7
	Cross training to provide better service.	In the absence of one employee, another employee will be able to perform their duties temporarily.	HCAS7
	Continue to develop and update Business Office procedures.	In order to comply with the ever changing needs requiring the attention of the Business Office staff.	HCAS7

Justification:

All of these non-cost activities require time. With the current workload there is not much time to spend on any of these activities. With the limited staff to handle the increasing volume of work the other staff must take on additional work so that everything gets done. The scanning of the documents will allow the Business Office to save more records to the computer and become more efficient. The cross training of the employees will allow all the Business Office staff to be able to handle any issue that may arise and therefore will better serve the student or staff member who has an issue.