

Unit Name:		College Finance - Grant Accounting		
Service is essential to the operation of the college				
Functions performed by unit that are critical/essential to operations of the college	Consequences of not performing service	Legal, regulatory, board policy, contractual citations	Other options for performing service	Why is the service "essential"?
Review grant proposal's budget and budget narratives	Grant Administrator will be responsible for working with agency for desired corrections, if awarded	No Legal requirements - Lane Classification & Job Description	Assign tasks and responsibility to Grant Administrators	To minimize risk of non-compliance which would result in loss of current and future funding and audit
Prepare and review fiscal reports and billings for all grants and contracts	Non-compliance, Loss of funding, audit findings	Federally mandated regulations: OMB Circulars A-21, A-110, A-133, GAAP, Contractual requirements, Lane Classification & Job Description	Assign tasks and responsibility to Grant Administrators	To collect revenue. To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Provide training and technical assistance to Grant Administrators and their staff	Non-compliance, Loss of funding, audit findings	Lane Classification & Job Description	Grant Administrators and their staff obtain training elsewhere	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Act as primary point of contact for granting agencies for exams and audits	Non-compliance, Loss of funding, audit findings	Federally mandated regulations: OMB Circulars A-21, A-110, A-133, GAAP, Contractual requirements, Lane Classification & Job Description	Assign to Director of College Finance	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Maintain official grant and contract files and prepare internal reports	Non-compliance, Loss of funding, audit findings	Federally mandated regulations: OMB Circulars A-21, A-110, A-133, GAAP, Contractual requirements, Lane Classification & Job Description	If Grant Administrators have primary fiscal responsibility, they will need to maintain official grant and contract files in their departments	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Create, review and input all journal entries, ICOs, and BCRs as needed	Non-compliance, Loss of funding, audit findings	Federally mandated regulations: OMB Circulars A-21, A-110, A-133, GAAP, Contractual requirements, Lane Classification & Job Description	Input could be done by staff in Accounts Payable, Accounting, Budget Office or in Departments	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Participate in hiring committees and train grant accountants	Non-compliance, Loss of funding, audit findings	Lane Classification & Job Description	Accountants obtain grant training in other ways	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Work with departments to establish and follow year-end close schedule	Non-compliance, Loss of funding, audit findings	Lane Classification & Job Description	Use college wide year-end schedule (Does not contain all grant and contract deadlines)	To minimize risk of non-compliance which would result in loss of future funding and audit findings.
Design and develop reporting templates and work papers, as required by multiple funding agencies	Non-compliance, Loss of funding, audit findings	Lane Classification & Job Description	Use data directly from Banner without reconciliation Director of College Finance to review all reports (Such review was done in the past)	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.
Use professional judgment, training and experience to protect the college's interests with regards to grants & contracts accounting	Non-compliance, Loss of funding, audit findings	Federally mandated regulations: OMB Circulars A-21, A-110, A-133, GAAP, Contractual requirements, Lane Classification & Job Description	Assign tasks and responsibility to Grant Administrators	To minimize risk of non-compliance which would result in loss of current and future funding and audit findings.

Functions performed by unit that are not critical to operations of the college	Consequences of not performing service	Legal, regulatory, contractual citations	Other options for performing service
Review non-budget portions of grant proposals and contracts	Grant Administrator will be responsible for working with agency for desired corrections, if awarded	No Legal requirements - Lane Classification & Job Description	Don't perform - Not Essential - Dovetails with upcoming revision of grant/contract process Elimination of this function will save a substantial amount of time with the least impact and risk to the college
Responsible for fiscal administration of grants and contracts, including monitoring for compliance & administration of college financial policies	Non-compliance, Loss of funding, audit findings College Administration is willing to accept high risk level	Federally mandated regulations: OMB Circulars A-21, A-110, A-133, GAAP, Contractual requirements, Lane Classification & Job Description	Stop even the minimal monitoring that now occurs. Give primary fiscal responsibility to the Grant Administrator
Function as a high-performing, self-directed team	To work only at the direction of the Director of College Finance	Institutional goal at the time	Most units are not self-directed they work at the direction of the Director of College Finance - this is non-essential

Unit Name:		College Finance - Grants Accounting								
Cost of service										
	FY00-01 Actual	FY01-02 Actual	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Adopted Budget	FY05-06 Estimated Actual	FY06 Current FTE (Managers & Classified)		
RESOURCES									Managers:	
General Fund Allocation (including transfers from GF)								Classified:	3	
Other Revenue (list sources):								Faculty:		
Total Resources	-	-	-	-	-	-	-			
EXPENDITURES										
Salaries + OPE										
Managers			95,471	27,087						
Classified			240,861	226,029	205,223	209,545	209,545			
Part-time 04										
Total Salaries + OPE	-	-	336,332	253,116	205,223	209,545	209,545			
M&S			8,134	7,654	3,747	15,675	5,400			
Total Expenditures	-	-	344,466	260,770	208,970	225,220	214,945			

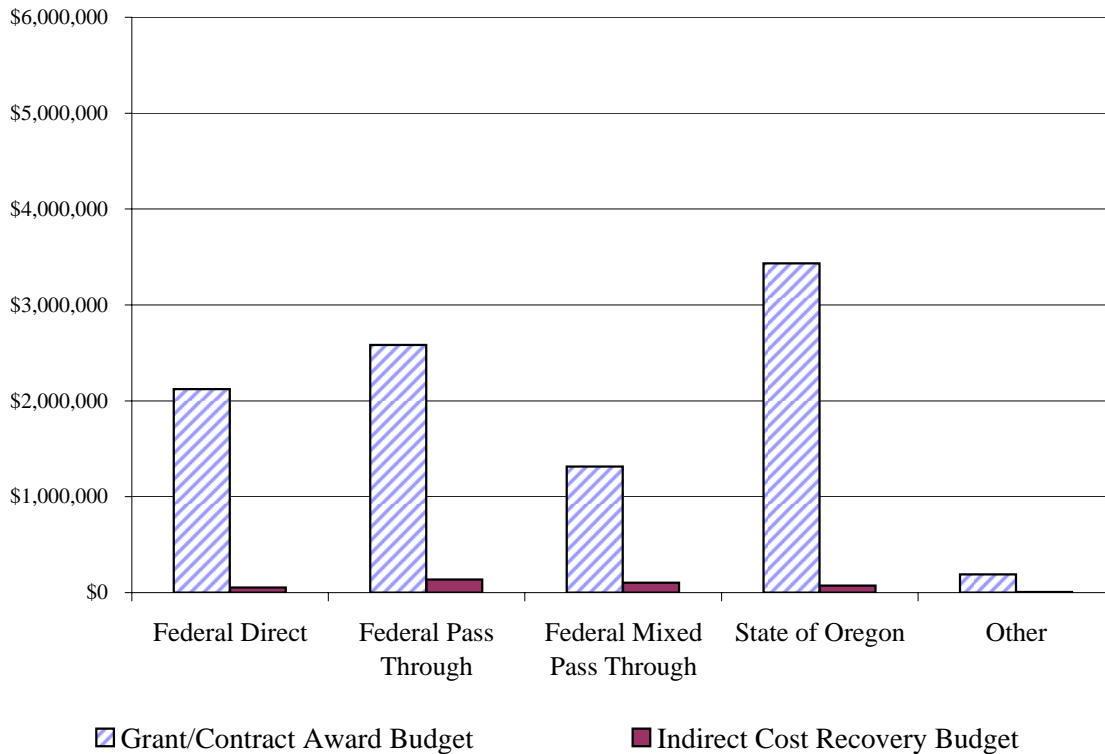
Unit Name:		College Finance - Grant Accounting			
Cost Effectiveness					
Comparator	Annual Cost	Cost Basis	Function	FTE	Notes
Outsourcing (list options)					
UofO Accountant 2	\$35,964-\$50,028 not including OPE				Per UofO website
Kenneth Kuhns & Co		Accountant work is charged at \$60 to \$70 per hour			Per their auditor RFP
Pauly, Rodger & Co. PC		Accountant work is charged at \$70 per hour			Per their auditor RFP
Other OCC Schools (list)					
See comparison chart in College Finance - Accounting section.					

Unit Name: College Finance - Grant Accounting						
Utilization						
Indicator	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06 YTD
Potential, annual , additional unrestricted revenue from grants & contracts if Lane's full indirect cost rate was used on grants.					\$500,000 to 2,000,000	
Number of individuals in the learning community who benefit from grants and contracts (Does not include staff paid from or working with the various projects)					132,984	
Number of college units with grant and/or contract funds					34	
Number of outside agencies served, as contractually required					22	
Number of contractual agreements					38	
Amount of FTE generated from Grants & Contracts (Incomplete-Estimates provided by departments)					1,192.11	
Grant & Contract Awards at 6-30-05					\$ 9,643,333	
To assure reduction of financial risk and non-compliance					20 years of no audit findings or compliance issues pertaining to grants/contracts	
Number of Lane grant administrators and grant assistants					57	
Number of funds					80	
Number of budget line items					1,395	
Number of transactions processed/monitored by Grant Accounting					24,175	
Number of subcontracts					42	
Additional Grant Accounting services provided for Program Income, Effort Reporting, Cash and In-Kind Match as contractually required.					20 Projects involve 1 or more of these services	
Also see included Grants Key Benchmarks						

Key Benchmarks -- LANE Community College

Grants and Contracts by Funding Source

(as of June 30, 2005 *)



◆ As of June 30, 2005, Lane had:

- ◆ \$ 9.64 million in active grants and contracts (this was \$9.63 million as of June 30, 2004).
- ◆ \$375,989 that was budgeted as Indirect Cost Recovery (this was \$366,631 as of June 30, 2004).
- ◆ Recoverable Indirect Cost budgeted for all grants and contracts was 3.9%, as it related to the total amount of awards (this was 3.81% as of June 30, 2004).

Analysis and Action: The college strives to increase the size of its grants. Lane will: 1) continue to pursue grants that serve the Mission of the college, 2) strive to increase grant and contract funding, 3) continue efforts to maximize recovery of indirect costs by making indirect costs an important factor in developing grant budgets.

Notes: A) The Indirect Cost Recovery Budget is a portion of the Award Budget (i.e., it is not in addition to the Award Budget). B) Lane's federally approved maximum rate of Indirect Cost Recovery is 44.7% of salaries and wages. C) The "Other" funding sources includes City, County, Business, Foreign, and Undetermined. D) * Only grants/contracts that were active as of June 30, 2005 are reported.

Data Source: College Finance, Grant Accounting.

Institutional Research, Assessment & Planning (October 20, 2005)

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Lane Community College Grants Summary

SMB 3/16/05

<u>Fiscal Year</u>	<u>Number Of Grants</u>	<u>Percent Change</u>	<u>Actual Dollar</u>	<u>Percent Change</u>	<u>Classified Staff FTE</u>
1985-86	101	100.00%	3,151,049	100.00%	3.0
1986-87	118	16.83%	4,115,484	30.61%	3.2
1987-88	127	7.63%	3,721,933	-9.56%	3.2
1988-89	143	12.60%	3,916,945	5.24%	3.7
1989-90	152	6.29%	4,522,915	15.47%	3.7
1990-91	195	28.29%	5,509,337	21.81%	3.7
1991-92	239	22.56%	6,420,873	16.55%	3.7
1992-93	231	-3.35%	8,114,108	26.37%	3.7
1993-94	267	15.58%	7,152,363	-11.85%	3.7
1994-95	209	-21.72%	7,693,285	7.56%	3.7
1995-96	224	7.18%	6,894,199	-10.39%	5.0
1996-97	222	-0.89%	6,693,720	-2.91%	5.0
1997-98	211	-4.95%	6,191,665	-7.50%	4.0
1998-99	201	-4.74%	6,955,149	12.33%	4.0
1999-2000	217	7.96%	7,065,378	1.58%	4.0
2000-01	222	2.30%	7,183,926	1.68%	4.0
2001-02	233	4.95%	8,110,975	12.90%	4.0
2002-03	237	1.72%	8,316,453	2.53%	4.0
2003-04	224	-5.49%	7,604,051	-8.57%	3.0
2004-05	213	-4.91%	7,167,843	-5.74%	3.0
Average Increase 1985-2005:		4.62%		5.16%	