

III.D. FINANCIAL RESOURCES

III.D. Financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. Financial resources planning are integrated with institution planning.

III.D.1. The institution relies upon its mission and goals as the foundation for financial planning.

III.D.1.a. Financial planning is integrated with and supports all institutional planning.

DESCRIPTIVE SUMMARY

The College has a budget, including benefits, of \$14,811,295 in unrestricted general funds and \$4,171,892 in restricted funds as of July 1, 2006 ⁽ⁱ⁾. Services provided to the College via district-wide central services—including but not limited to Facility Services, Information Technology Support Services, Purchasing, Payroll, accounting, banking, insurance, and Human Resources—are not included in the individual College budget. This is a change since the last accreditation cycle.

An annual assessment of financial resources begins at the District. The District Committee on Budget and Finance (DCBF) is made up of representatives from all three colleges as well as the District; the College has three seats on the Committee. Such broad-based consultation ensures quality communication between the college constituencies and the District for budgetary, financial, and planning purposes. The Committee is charged with developing and modifying the District's resource allocation model, evaluating the budget, discussing the impacts of the Governor's budget proposal on the District's ongoing fiscal commitments, and making recommendations to the Chancellor for the tentative and adopted budget as well as for funding allocations for each of the three colleges. In making its decisions, the Committee receives information concerning enrollment, trends in revenues and expenditures, cash flow, insurance, reserves, and long-term liabilities.

In Spring 2004, DCBF began work developing a new resource allocation model. The new model is simple, predictable, and stable. It protects the integrity of base funding, accounts for good and bad years, and is consistent with the District's mission and goals. The model allows for incremental changes to allocation based on the three-year average FTES. The model was approved by the District Shared Governance Council for implementation in fiscal year 2006-2007. ⁽ⁱⁱ⁾

Information from DCBF is shared with the College's Planning and Budget Committee (PBC) and College Council (CC) ⁽ⁱⁱⁱ⁾. The College's views, requests for information, and

concerns are then transmitted back to DCBF. All meeting minutes and relevant documents are posted on the district web portal and are available to all district employees. Cañada members of DCBF are also members of the College's PBC and ensure communication between the two groups

The College's Planning and Budget Committee (PBC) is a subcommittee of the College Council and has representation from all college constituencies including faculty, students, classified staff, administrators, and the President and Business Officer. The Committee receives worst case and best case funding scenarios from the District to assist in planning. The PBC makes recommendations on the budget, based upon the College's mission, goals, and Strategic Plan, to the College Council which then makes a final budget recommendation to the College President. The College's Strategic Plan is linked to the enrollment growth plan, management plan, annual program review, and the facilities master plan. Each of these has been evaluated and modified in accord with the Strategic Plan developed and adopted in 2006-07.

SELF-EVALUATION

The Planning and Budget Committee and College Council's review processes for budget allocation are comprehensive and highly inclusive. By requiring coordination and oversight by the PBC and the College Council, the College ensures that decisions regarding matters such as discretionary fund allocation, the size of the schedule, and the hiring of permanent faculty and classified staff are fair, prudent, and consistent with the College's financial plans.

In 2005-06, the PBC reviewed the 2003 Strategic Plan recommendations and determined that the plan should be reviewed and updated annually. To ensure the integration of financial and institutional planning, the PBC has assumed responsibility for strategic planning. For this purpose, committee membership has been extended to include representatives from all college constituencies. The committee is currently developing a new strategic plan and will carefully consider how funding supports the goals and activities designated in the plan.

With the establishment of a strong, well-defined PBC, a new District resource allocation model in place for 2006-07, and the completion of the new strategic plan, the College has improved understanding of its budget and is experiencing improved short and long range financial planning.

PLANNING AGENDA

None at this time.

III.D.1.b. Institutional planning reflects realistic assessment of financial resources availability, development of financial resource, partnerships and expenditures requirements.

DESCRIPTIVE SUMMARY

In 2005-06, the College developed a new budget process which requires a review of the last three years of expenditures, current costs, and FTES. The mission and goals of the college and growing needs of the community are also taken into consideration when developing the budget.

Cañada College is dependent upon state revenues for a major portion of its funding and is therefore highly sensitive to fluctuations in enrollment. The College has developed a plan for enrollment growth and the District has committed funds for such purposes ^(iv). The Office of Instruction continually monitors enrollment trends across the campus in order to identify and, when appropriate, respond to changing needs and conditions. In addition, the College examines trends in enrollment during biannual program review and also when considering faculty-initiated requests for instructional equipment funds and hiring requests for classified staff, faculty, and administrators. Instructional equipment and faculty hiring request processes take place annually; they are initiated by faculty, prioritized by the Divisions, and evaluated against the College's budget, mission, and goals by the College's PBC and College Council. All hiring requests must include justification and identification of financial resources. ^(v)

The District has a policy and plan to re-implement a managed hiring program if state revenues decrease. This plan was used in fiscal year 2003 in order to implement cost reductions without layoffs.

More than 90% of the College's financial resources are allocated to covering personnel costs. Therefore, by necessity, the College focuses on improving on the quality of existing programs and services with limited, judicious hiring. To develop new programs, the College researches and creates external partnerships to help bear the financial responsibilities. For example, the College has established partnerships with San Francisco State University for programs including nursing, Executive Master of Business Administration, Teaching Certificate, and Early Childhood Education. In addition, the college has developed partnerships with Sequoia Union High School District to offer concurrent enrollment courses for their students. The College has a partnership with First Five of San Mateo County in support of our Early Childhood Education Program. When justified by community needs and researched enrollment estimates, the College invests its limited resources in developing new Workforce Development Programs in multimedia, digital animation, and phlebotomy. These programs are also partially funded through external grants.

SELF-EVALUATION

Financial resources and expenditures are carefully assessed each year through a combined District/College process. Enrollment is monitored and managed through the college enrollment management and growth plans. These assessments enable the College to make realistic planning decisions. In the years since the most recent accreditation, and

despite limited funding from the State, the College has used such information to justify the addition of three new sports to the athletic department, the hiring of five full-time faculty, and the development of a First Year Experience program to provide services for retention and transfer. Additionally, the development of our University Center and new Workforce Development programs demonstrate success in developing financial partnerships that enable the College to fulfill its strategic plan and mission. For example, through the University Center the College was able to bring a Bachelor of Science in Nursing program to the community. Because of this program, the College has experienced significant growth in enrollment in science courses as well as in courses from other disciplines that serve as prerequisites for entry into any nursing program.

Through the partnerships described above the College has increased opportunities to train members of the community in multiple professional fields.

PLANNING AGENDA

None at this time.

III.D.1.c. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The Institution clearly identifies and plans for payment of liabilities and future obligations.

DESCRIPTIVE SUMMARY

When making short-range financial plans, the College consults its Facility Master Plan (^{vi}) and Strategic Plan (^{vii}). The College's process of revising the 2001 Facility Master Plan is now complete. Many components of this plan have been completed as the result of the passage of a District-wide \$207,000,000 bond measure in 2001, the issuance of \$30,885,000 in certificates of participation, and the passage of a new \$468,000,000 bond measure in 2005. A new Strategic Plan is being developed to reflect changes in educational programs and current campus needs.

To address short term financial needs not otherwise funded, the college is supported by the San Mateo County Community Colleges Foundation (SMCCCF). The Foundation works with the college President to seek funding for initiatives, such as student scholarships, textbook rental programs, and President's Innovation Funds, that will support the mission of the College (^{viii}). See Standard III.D.2.e for further discussion of the SMCCCF. The College's divisions are active in submitting applications for various grants necessary for supporting existing programs and new initiatives. The College also receives income from contracts and the rental of facilities.

All long-term obligations, including retirement and bond obligations, are budgeted through the District Office and are accounted for in the Debt Reserve Fund. The District maintains significant reserves in order to cover these long-term obligations as well as costs associated with budget emergencies. Current reserves are maintained in excess of

4% of the District operating budget. To further assure its ability to meet long-term obligations, the District also established a Post-Retirement Benefits Fund to cover the medical insurance costs for retirees. In addition to capping benefits a number of years ago, the District also started putting \$1.5 million per year into the Post-Retirement Benefits Fund, which is now worth over \$24 million. The District will be contracting for an actuarial study of its liability in fiscal year 2006-07.

SELF-EVALUATION

The College does not have a complete plan in place to address the long term issue of funding post-retirement benefits. However, the District will begin addressing this issue in the fall of 2006, beginning with the actuarial study which will be completed by December 31, 2006.

PLANNING AGENDA

After receiving the actuarial study, the District will develop a plan for addressing the unfunded liability.

III.D.1.d. The institution clearly defines and follows its guideline and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of the institutional plans and budgets.

DESCRIPTIVE SUMMARY

The College's financial planning and budget development involve broad-based committees with representatives from all campus constituencies. The Planning and Budget Committee (PBC) meets twice per month and makes recommendations to the College Council, which also meets twice per month. Minutes of all meetings of these bodies are posted on the Inside Cañada website. The PBC reviews the budget allocation provided by the District and has an opportunity to participate in the decision-making process at the College, making recommendations on matters such as the hiring of personnel.

The College has three representatives on the District Committee on Budget and Finance (DCBF), a district wide committee representing all three SMCCCD colleges. The DCBF meets twice per month during the academic year. The Committee prepares an annual budget calendar consistent with the requirements of the California Education Code. Meeting minutes and other materials are available on the DCBF website.

SELF-EVALUATION

The College's shared governance policies ensure that all major constituencies are represented throughout the budget development and planning process. The College has three representatives on the DCBF who also serve on the Planning and Budget

Committee; they are able to communicate District concerns to the College community and College concerns to the District community. In addition, the District Chief Financial Officer makes several presentations to various groups on campus every year about the budget and other issues that are being discussed in DCBF.

These policies and structures ensure adequate communication between the District, the College, and their various constituencies. However, in a recent employee survey (^{ix}), only 51% of the respondents reported feeling moderately or strongly that staff have adequate opportunities to participate in budget development, and only 45% felt that budgetary decisions are based upon input from all college constituencies. These findings suggest that while the College does an adequate job making financial decisions and providing information, there is an opportunity for improving employee involvement and consultation during the development of financial plans and for increasing the transparency of financial decision-making.

PLANNING AGENDA

None at this time.

III.D.2. To assure the financial integrity of the institution and responsible use of its resources, the financial management system has appropriate control mechanisms and widely disseminates dependable and timely information for sound decision making.

III.D.2.a. Financial documents, including the budget and independent audit, reflect appropriate allocation and use of financial resources to support student learning programs and services. Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.

DESCRIPTIVE SUMMARY

The College did not have a permanent Budget Officer for four years (2001-2005). It was determined that a Financial Analyst was also needed to assist the Budget Officer to give the College a more realistic assessment of its financial resources and expenditure requirements. Both positions were filled in Fall 2005. Communication between managers, staff, and the College Business Office has improved, and a more thorough understanding of the finance system has evolved in the last year. The College presently receives accurate and more easily understood reports from the CBO and the efficient management of the budget is reflected in the maintenance of a healthy reserve.

Up-to-date information is available and accessible to managers on the Banner system. Upon request, managers are able to retrieve budget data and reports in detail or in summary. The purchasing and procurement systems in place have spending controls that preclude charges to accounts that have insufficient funds. Procurement cards with established dollar limits are issued to appropriate staff and approved by department managers. Budget augmentations must first be approved first by department and division

heads, next by the Vice Presidents, and finally by the Budget Office. This process, along with the College's annual planning process, ensures that allocation of resources supports student learning programs and services.

As required by the California Education code an annual audit is performed by independent CPA firm on all District financial records, including those from all District funds, student financial aid, the bookstore, Associated Students, trust funds, and reports required by the state. Audit findings are supported by external auditor recommendations and require a response by the affected department in the form of an action plan ^(x). Negative findings have been relatively minor and have been appropriately addressed. The District has obtained an unqualified opinion for many years. The District became fiscally accountable in July, 2005, which means the District's finances are no longer monitored by the County Office of Education. Becoming fiscally accountable has enabled the District to take more responsibility for its internal controls and thereby strengthen them. The annual audit report is presented to the Board of Trustees by the independent auditor. The audited financial report is published on the District website and is available to the public ^(xi).

The District prepares financial reports which include the budget status at mid-year and year end ^(xii). These reports are presented to the Board of Trustees and are published online. The mid-year report is distributed to the members of Cañada College Planning and Budget Committee and the District Committee on Budget and Finance.

SELF-EVALUATION

Financial records are easily accessible and reflect the annual allocation of funds to the various departments and programs. Monthly financial reports, which include budget-to-actual comparisons of discretionary funds, are easily accessible for careful monitoring. The District prepares financial reports that are presented to the Board of Trustees and are available to the public online. In addition, as required by the California Education code, an annual audit is performed by independent CPA firm on all financial records.

PLANNING AGENDA

None at this time.

III.D.2.b. Appropriate financial information is provided throughout the institution.

DESCRIPTIVE SUMMARY

SMCCCD uses Banner Finance Module to record and review financial transactions, activities and information online. All managers and division staff are trained to review the Banner finance system for all budget analyses needed to manage and control their division budgets. Each manager has access to all accounts, both restricted and unrestricted, for which they are responsible. The manager has the option to view Banner screens or run reports using either native Banner or WebSMART interface. This

provides real-time budget information throughout the College. The division staff and the business staff make timely financial information available to faculty and staff upon request.

Training is provided for all managers and staff on a regular basis. Between 2001 and 2005, General Services has trained approximately 135 Banner users and has freshman and sophomore training materials available on the District downloads page. In addition, the College Business Office provides one-on-one training as needed.

The College has a Planning and Budget Committee (PBC) which is subcommittee of College Council. This is a shared governance body with representation from all major constituencies of the college. Notes from the meetings and the compendium of committee members can be found on “Inside Cañada” website.

The District Committee on Budget and Finance (DCBF) is made of all major college constituencies from all three colleges. Information on budget development, minutes as well as other financial information is posted on their website (^{xiii}). Additional information posted on the District websites includes year end and mid-year budget reports, the audited comprehensive financial statements, annual budget calendar and information on capital project. This information is available to all.

SELF-EVALUATION

The College does an excellent job of providing access to financial information on the web, through one’s own computer, in written form, and through numerous training venues.

PLANNING AGENDA

None at this time.

III.D.2.c. The institution has sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and realistic plans to meet financial emergencies and unforeseen occurrences.

DESCRIPTIVE SUMMARY

The District prepares and annually presents to the Board of Trustees a cash flow statement prior to assessing the need for issuing Tax Revenue Anticipation Notes. Each year, the District issues Tax Revenue Anticipation Notes (TRANs) to provide the necessary cash flow to fund District operations prior to the receipt of property tax and State apportionment revenues.

The District monitors its risk strategies regularly in order to insure that the District has appropriate coverage. The District recently reviewed its insurance needs and assessed the

costs and services of the current carriers for workers' compensation and general liability insurance. After extensive review and an actuarial study of the District's workers' compensation costs, the District has chosen to self-insure for workers' compensation and general liability, and increase the self-insured retention for property insurance.

The District conservatively budgets both revenues and expenditures with the expectation that unforeseen costs do surface. The District's budget provides for a 4% reserve to address financial emergencies; however, if all reserves are considered, they are in excess of 5%.

SELF-EVALUATION

The college meets this standard. Cash flows are updated monthly and as needed prior to issuing TRANs. A separate cash flow is developed for capital project expenditures prior to the issuance of any bonds. The District maintains various types insurance appropriate for managing risk, such as employee insurance and property, casualty, and liability insurance, and maintains a 4% reserve to address financial emergencies.

PLANNING AGENDA

None at this time.

III.D.2.d. The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets.

DESCRIPTIVE SUMMARY

The College has an annual external audit, prepared in accordance with generally accepted accounting principles, that is comprehensive and thorough. All externally funded programs, grants and financial aid require year-end financial and program reports that are submitted to the State Chancellor's Office after final review by the District. All grant and externally funded program journal entries, new hires, and purchase requisitions are approved by the College Business Office prior to action at the District level. The student body accounting is done by the College Business Office with oversight by the District.

Institutional investing is done at the District level, utilizing the San Mateo County pool as well as other investment options as needed. The County Treasurer issues monthly reports on these investments. The Board of Trustees reviews all investments annually. Although the San Mateo County Community College Foundation is a separate 501(c)3 entity and is not a component of the District, the District does provide oversight and accounting for its finances as well. The Executive Vice Chancellor is the treasurer for the Foundation.

On the college level, the College Business Office prepares financial summary reports for review by the Cabinet. The College Business Office reviews and approves purchase

requisitions, staffing requisitions and changes, journal entries, and grant applications and periodic reports.

The College follows a financial review process that starts at the Division level and includes evaluation by the Instruction and Student Services Council (ISSC), Administrative Council, the Planning and Budget Committee, and the College Council for all decision making. This process is documented through the College Business Office to the District.

SELF-EVALUATION

The College meets the standard in a manner consistent with the goals and mission of the college. Now that the College has a fully functioning business office, an appropriate level of scrutiny and oversight is achieved.

PLANNING AGENDA

None at this time.

III.D.2.e All financial resources, including those from auxiliary activities, fund-raising efforts, and grants are used with integrity in a manner consistent with the mission and goals of the institution.

DESCRIPTIVE SUMMARY

The College seeks grants from private individuals, government agencies, and private foundations, to meet college priorities that would not otherwise be funded. Some current grants are connected to MESA, CBET, and TRIO: Upward Bound and Student Support Services, Middle College High School, First Five, and Hewlett Packard. In the past we received federal funding from Title V and state funding for developing the University Center.

The San Mateo County Community College Foundation seeks funding to provide scholarships and to enhance resources available to Cañada College. The Foundation works with the college President in an effort to seek funding that will support the mission of the college. All donation bequests are administered by the Foundation. The Foundation operates as a separate entity and is responsible for its annual independent audit.

The annual audit covers all funds including grants, contracts, and auxiliaries, including Associated Students funds. Auxiliaries, except Associated Students, are managed by the District and they operate under the same financial requirements, procedures, and policies that apply to the College. Associated Students are the responsibility of the College; they are governed by the College Auxiliary Services Advisory Committee (CASAC) and must

comply with the College's established policies and procedures. (Reference ASCC Funding Request Packet for policies)

A number of grant-funded activities are coordinated and monitored by program managers, directors, and deans with the assistance of the College Business Officer. Accounting for such funds is handled at the District level and is subject to external audit and compliance standards by the governing agencies.

The District Auxiliary Services Advisory Committee (DASAC) meets two to three times per year (or more if needed) to allow for student and staff input into the operation of the bookstores, food services, and vending. DASAC's agendas and minutes are available online. The bookstore, in particular, is incorporated into the operations and processes of the College. The bookstore handles the EOPS book grants as well as other grants and interfaces with the financial aid system. The bookstore also handles grants that facilitate textbook rentals.

Two bond issues were passed using the 55% majority provisions, mandating a citizens' advisory committee, the Measure C Bond Oversight Committee. This 11 member committee meets quarterly and has authority over all bond financed projects in the District. ^(xiv)

Management of the bond-financed projects is overseen by the Executive Director of Facilities Planning & Operations, the Executive Directors of Construction Planning and Facilities Transition, and is managed by Swinerton Inc. Management of these projects has been effective and appropriately cost-conscious. The 2004-05 San Mateo County civil grand jury praised the District's procedures in their report "School Construction Management in San Mateo County" ^(xv, xvi) which pointed to the District's construction management program as a model for other school districts in the county to follow.

SELF-EVALUATION

Annual audits of all funds including grants, contracts, and auxiliaries ensure that the College uses these resources with integrity and in a manner consistent with the College's mission. The proven effectiveness and integrity with which the District/College manages bond-funded construction has been attested to by the County Grand Jury report: "After years of experience, the San Mateo County Community College District has developed proven policies and procedures for construction planning and management. These techniques have been employed successfully for capital improvement projects on the three San Mateo College Campuses." The report further recommended that the County Superintendent of Schools develop a single set of policies and procedures to be used by schools within the County, and specified that these procedures should be "modeled after the processes currently being employed at the San Mateo County Community College District."

PLANNING AGENDA

None at this time.

III.D.2.f. Contractual agreements with external entities are consistent with the mission and goals of the institution, governed by institutional policies, and contain appropriate provisions to maintain the integrity of the institution.

DESCRIPTIVE SUMMARY

Contracts are required for annual service, maintenance agreements, professional services, copyright or licensing agreements, and facility or vehicle rental. These contracts need to be submitted to the Office of the Executive Vice Chancellor for review and approval prior to the services being rendered. Board approval is required for contracted services in excess of \$50,000, though public contract code agreements, which require Board approval if they exceed \$15,000, are an exception.

District purchases or leases of materials, supplies, or services exceeding \$65,100 legally must be advertised and formally bid upon. The Board of Trustees must award the contract to lowest bidder. There are two exceptions to the \$65,100 limit: public contract code work, and professional services. Public works projects require the formal bidding procedure if expenditures are greater than \$15,000. This process must be completed before purchase orders can be issued. Professional services are exempt from bid requirements.

Three written cost quotations must be obtained for comparison for competitive pricing on the purchase of any services or equipment in excess of \$5,000. Purchases exceeding \$1,000 require three verbal or e-mail quotes. For purchases in excess of \$20,000, but less than the legal bid requirement of \$65,100, a Request for Quotations, must be prepared.

Contracts are required for service work performed by an independent contractor. An independent contractor is defined as an individual who performs a service for the District, rather than a company or individual who provides a tangible product to the District. Independent contractors are in business for themselves and they are responsible for their own tax reporting to the IRS. The independent contractor uses a social security number for tax identification purposes, rather than a federal tax identification number. SB1419 sets specific guidelines for appropriate use of Independent Contractors.

Additional contracts include but are not limited to:

- clinical agreements for placement of students in clinical settings
- grant and sub-recipient contractual agreements
- facilities usage agreements
- vendor agreements held by the San Mateo County Community College District Office that produce revenue for the College and Associated Students
- bookstore agreements held by the San Mateo County Community College District office.

Contractual agreements are consistent with the mission and goals of the College and are reviewed by the College Business Office. All grants and contracts are processed through policies and procedures designed for internal control, financial integrity, and responsible monitoring. For example, individual service contracts are standardized in order to insure proper internal controls and consistency. The Business Services office assures that agreements comply with regulations and restrictions. Contracts are initiated by the Division Deans and follow the process of approval outlined in the grants and/or contracts management procedures.

Policies and procedures regarding contracts are developed and implemented in compliance with Education Code, Public Contracts Code, and Civil Code. Only the Chancellor and Executive-Vice Chancellor are authorized to sign contracts for the District. A contract without these signatures is not a valid contract. In all contracts, the District includes language for the appropriate legal response to failure of contractors to render service. Such clauses protect the integrity of the District and Colleges.

SELF-EVALUATION

Since all contract forms are available on the District downloads page and the College Business Office reviews all contracts once finalized, sufficient controls are in place to ensure that contracts and grants serve the College's mission and goals and are written in such a way as to protect the College.

PLANNING AGENDA

None at this time.

III.D.2.g The institution regularly evaluates its financial management processes, and the results of the evaluation are used to improve financial management systems.

DESCRIPTIVE SUMMARY

The District Committee on Budget and Finance (DCBF) reviews the budgeting process and financial information at the district and college level. Changes in policies and management procedures and problems are discussed at these meetings. The information goes to the College's Planning and Budget Committee for discussion, input, and recommendations. A committee made up of business officers from the three colleges and business staff from the District, the Business and Finance Officers Group (BAFOG), meets monthly to discuss, evaluate, and make recommendations on financial processes such as internal controls and software enhancements. BAFOG meeting notes are available online. Any recommendations in the annual audit are quickly addressed.

Banner financial reports are available online for all divisions to review and track all expenditures. Monthly reports are sent to managers. Divisions can also request financial

reports from the College Business Office. Divisions can also request in-person meetings with the College Business Office staff for more in-depth knowledge or guidance with regard to financial analysis of their divisions' budgets or completion of any required year-end reports.

SELF-EVALUATION

The District does periodic internal reviews of business processes and solicits input from the College regarding problems. The process of becoming fiscally accountable required a thorough review of internal controls which was audited and presented to the County prior to being granted the status of fiscal accountability. Since the hiring of the College Business Officer, many processes local to the College have also been reviewed. This is an ongoing process that works well for the College and the District.

PLANNING AGENDA

None at this time.

ⁱ San Mateo County Community College District 2006-07 Final Budget Report

ⁱⁱ Resource allocation model document – or – minutes of its approval

ⁱⁱⁱ Find most recent agenda showing DCBF presentation

^{iv} find enrollment growth plan

^v Planning and Budget minutes on Inside Canada

^{vi} Facility Master plan link

^{vii} Strategic plan link

^{viii} <http://www.smccd.net/accounts/foundation>

^{ix} <http://www.canadacollege.edu/inside/institutional-reports/employee-survey-10-06.pdf>

^x Audit reports link

^{xi} Financial report to Board of Trustees link

^{xii} mid-year reports link here

^{xiii} <http://www.smccd.edu/portal/dcbf/default.aspx>

^{xiv} <http://www.smccd.edu/accounts/smccd/bow/index.asp>

^{xv} http://www.smccd.edu/accounts/smccd/bow/community_report.asp

^{xvi}

http://www.sanmateocourt.org/grandjury/2004/reports/School%20Construction%20vers.%203.0_final.pdf