

D. Financial Resources

The provision of quality instructional programs, student support services and library and learning resources is dependent upon having the financial resources necessary to support them. Human, physical and technological resources do not come free of charge. While no institution will probably ever have all the resources it would like to have to achieve the highest levels of excellence, the College does have sufficient resources to support student learning programs and services and to improve institutional effectiveness. Cypress College relies on its Mission as the foundation for its financial planning, and provides appropriate control mechanisms and disseminates information regarding its financial integrity and responsible use of resources.

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 is integrated with institutional planning.

The overall Cypress College general fund budget for 2003-2004 was \$52,342,497. This figure includes all categorical funding and carryover funds. Additional auxiliary budgets including those for the Bookstore, the Bursar's Office, Food Services and Associated Students total \$3,616,856.

The Cypress College annual budget is sufficient to meet many, but not all, of the various campus needs. Budget reductions for the 2002-2003 and the 2003-2004 fiscal years have required funding for some recent program innovations to revert from ongoing funding to a year-to-year basis of funding. Included among those programs are the Black Studies Learning Community, Teacher Prep, Writing Center support, Supplemental Instruction support and Outreach and Recruitment programs. Since the funding for these individual programs was primarily for hourly support staff, reverting to year-to-year funding has created some instability in the related services provided. State budget uncertainty also led to the suspension of funding for the College's annual budget priority process in 2002-03. While funding was restored in the fall of 2003 for programs previously approved, the net result was a one year deferral of one-time support to many programs. The impact of this one-year deferral

to specific programs is difficult to evaluate; because funding requests were not being considered, none were submitted, and therefore none were documented until the prioritization process was restored during spring 2004. The College recognizes that many of its needs can only be met fully if it receives an increased cash allocation from the District. (See Planning Agenda #1)

The Planning and Budget Committee oversees an annual process of prioritizing campus needs from across the campus. That process involves significant dialogue among members of Departments, Divisions and programs and among members of the several Direction Committees set forth in the Strategic Plan. The process requires tying requests for funding to the Directions, Goals and Action Plans of the Strategic Plan. When the prioritization is complete, available resources are reviewed and allocated based on those requests. It is possible in this process to have multiple funding sources combined in support of one request or project. The Planning and Budget Committee also has a process to review “emergency” and or “special opportunities” that arise outside of the annual budget prioritization process and has procedures to do that in the “Cypress College Criteria for Emergency Funding Request” and the “Special and Emergency Requests.” (9.1, 9.2) Examples of funding outside of the annual process have included allocating funds to construct a Tennis Center when the City of Cypress offered to share some of the costs, agreeing to pay 50 percent of a restroom remodel for the Swap Meet if the owners would commit to generating more revenue to be shared with the College, replacing both stolen equipment and irreparable critical instructional equipment, and funding athletic and forensics teams that advance to higher levels of competition.

- 1. The institution relies upon its mission and goals as the foundation for financial planning.**
 - a. Financial planning is integrated with and supports all institutional planning.**

Because the Strategic Plan is considered in all funding decisions at Cypress College, the campus Mission and goals are reviewed each Fall with the Strategic Plan Action Plans, Timelines, and Target 2000-2004. (9.3) Each year, the College prepares a report that delineates which goals have been achieved. (9.4-9.9)

The Strategic Plan is not the only institutional document that the Planning and Budget Committee uses in its funding considerations. Among those also utilized are the specific plans from the following areas: Technology (9.10), Staff Development (9.11), Space Utilization (9.12), the

Education and Facilities Master Plan (9.13), Five Year Construction (9.14), Scheduled Maintenance (9.15), Matriculation (9.16), Extended Opportunity Programs and Services (9.17), VTEA (9.18), the Cypress College Foundation Strategic Plan (9.19), and the federal Title III (9.20) and Title V (9.21) Grants. The Student Equity Plan has not yet been fully incorporated into the process and the Partnership for Excellence plan has had its responsibilities returned primarily to the Planning and Budget Committee. Non-voting resource personnel who regularly attend Planning and Budget meetings serve as experts and are often able to identify funding in their specific categorical programs that can support campus priorities. (9.22)

The Planning and Budget Committee meets in the Fall semester to review and evaluate the Strategic Plan and its timelines and targets.(9.3) The Direction Committees are generally chaired by members of the Planning and Budget Committee and, as a result, the Committee is well aware of the goals of different areas of the campus. Each Direction Committee meets from one to six times a year to review the Action Plans. The chairs of Direction Committees meet at the end of each year to review the results and evaluate the status of the Strategic Plan. There has been a learning curve to the planning process; as time goes on, more people are learning that their request is more likely to be funded if they show how it fits into the Strategic Plan and if they become involved in the Direction Committees.

To enhance dialogue regarding budgetary considerations, the Public Information Office worked with the Office of the Vice President, Educational Support and Planning, to create a web log. That blog was designed to replace a printed report of the Strategic Plan which listed updates to each goal, strategy and action plan of the Strategic Plan. Doing so removed several of the pitfalls of the written report: the cost factor of printing was completely eliminated, the reports could be updated at any point and more detailed responses could be provided. The blog is archived at <http://www.cypresscollege.edu/~pio/mt/blog>.

Competing needs are prioritized primarily through the annual prioritization process which the Planning and Budget Committee oversees. The budget reductions in 2002-2003 led to the development of the "Budget Reduction Principles" (9.23) that established what the institutional priorities are and included a primary emphasis on the protection of instruction and then student services wherever possible. The principles also indicated that, if budget reductions impacted the quality of services delivered, consideration would be given to closing the program altogether; the Children's Center, the Workforce Prep Center and the Job Placement Center were closed as a result of that prioritization.

The annual prioritization process of the Planning and Budget Committee is specifically linked to the Strategic Plan for short-term considerations. On a longer range basis, the Committee also considers the 1999 Education and Facility Master Plan (9.13) and updates to that plan. Bond funds that were generated as a result of the passage of Measure X also had an impact on prioritization.

Both campus audits and budget updates focus on whether the College is utilizing its fiscal resources as prioritized through the campus processes; no discrepancies have been noted. (See Year-End Reports and Strategic Plan Reports, 9.4-9.9) For the one-time funding requests, the operational guideline for decision-making is that each be linked to specific aspects of the Strategic Plan.

Budget and Planning updates are regular agenda items on campus at the President's Advisory Cabinet meetings, the Dean and Directors Team meetings, and Management Team meetings. Minutes of both the Planning and Budget Committee and the President's Advisory Cabinet are posted on the campus J drive where all on the campus may have access to them. The College President reports on campus activities to both the Chancellor's Staff and the Board of Trustees in a variety of areas including the tentative and adopted budgets, the status of Partnership for Excellence funds and annual budget audits. The Director, Budget and Finance, reports similar information at the bi-monthly meeting of the District Budget Officers. (9.24) The District Planning Council meets approximately every two weeks during the academic year and the leaders of the District constituent groups receive regular budget updates that include the ongoing and anticipated fiscal commitments. Several members question whether the group merely responds to administration proposals or participates meaningfully in the planning process. While the dialogue is taking place, it is apparent that there are concerns about the effectiveness of that dialogue. Constituent groups need to continually monitor their internal processes to ensure effective means of participation.

While the College provides information regarding budgetary and financial matters, there is a concern that not all personnel, particularly new managers, have a thorough understanding of all the processes and their implications. The College recognizes a need to improve the training of its personnel in these areas. (See Planning Agenda #2)

b. Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.

Utilizing the Strategic Plan as its guide, a new funding process was developed in 2001-2002 and first utilized the following year. The overriding criterion for funding is how closely requests can be tied to the Strategic Plan, a plan which places its primary focus on student learning. A holistic view of funding sources campus-wide is employed to fund the requests that are forwarded by the Direction Committees. In addition to the general campus budget, funding sources include Partnership for Excellence monies, categorical funding, grants, VTEA funds and lottery monies.

Each of the College's eighteen budget units is allowed to submit up to five requests to the Direction Committees for one-time funding of major projects, i.e., those that exceed \$2,000. The proposals are then evaluated by the members of those committees and prioritized. The Planning and Budget Committee receives all recommendations and develops a final campus-wide ranking and recommends funding proposals based on that prioritization as far as its funding allows. The President's Advisory Cabinet receives the recommendation from the Planning and Budget Committee and makes the final determination. In addition to the above requests, each Division is given a set amount of money annually to purchase smaller items which are determined at their own discretion. Examples of smaller items are the purchase of general office supplies and the hiring of instructional aides. The campus has also adopted an Information Technology Strategic Plan (9.10) which guarantees that Academic Computing receives a set amount of funds each year prior to the funding of one-time requests. That Plan and the subsequent funding have allowed the campus to substantially upgrade its computer resources over the past few years.

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.

There are a large number of campus activities and programs which require long-term financial planning. Those plans and priorities exist on both the District and campus levels.

Board Policy 6200 indicates that the District will maintain a five percent Unrestricted Reserve that is used for the long-term stability of the

District. (9.25) That figure is above what is legally mandated by the State of California.

The Educational and Facilities Master Plan (9.13), a comprehensive review of the future facility needs of the District, is the basis for the bond measure funding. Discussion regarding the planning and setting of priorities of major construction projects takes place at weekly meetings of the District Bond Program Management Team. In addition, a Redevelopment Fund Study was completed to determine a potential source of revenue that could be used for facility projects. (9.26) The study identified the North Orange County Community College District as having more redevelopment projects within its boundaries than any other school district in Orange County. These projects are estimated to generate a total of \$33 million in revenue at net present value over the lifetime of the projects evaluated in the analysis. At the time the report was issued, projected revenues for 2004-05 were \$393,742.

The District has a Five Year Construction Plan (9.14) which is updated annually and which outlines anticipated needs over that time frame. The Board of Trustees has made contributions to that Plan for telecommunications and a new information system. The Scheduled Maintenance Plan (9.15) is also a five-year plan that is updated annually. A Central Plant Study was developed to determine energy uses over the next few years. The College has begun construction of a co-generation plant located on campus to assist with those energy needs. A study done about the Child Care Center was completed to determine the vitality of the child care operation. In July 2003, a decision was made to discontinue that operation on the Cypress College campus.

The two major unfunded liabilities are those for facility maintenance needs and the obligation for retiree medical benefits. The District is currently working on a \$300 million construction program related to new buildings and the renovation of old structures and is exploring options related to the retiree medical program. A Retiree Benefit Actuarial Study has estimated future obligations for those benefits. (9.27) The District has contributed and has in reserve \$32 million to fund the obligation. The District is currently working with a consulting firm on various options related to this liability.

The District is self-insured for workers' compensation and participates in risk pools for property and liability coverage. The District utilizes actuarial studies to determine whether there are adequate reserves for insurance purposes.

The annual budget provides for current portions of the liabilities. Examples of such liabilities are the Scheduled Maintenance Match and the annual cost for payment of retiree medical benefits.

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

Because of its firm commitment to campus-wide dialogues on all issues, including those related to fiscal planning, there are a number of sources through which the College community may become aware of financial and budgeting processes.

Minutes of the Planning and Budget Committee and all shared governance committees are available on the J Drive, the College's shared drive on the network server. While all staff and faculty should have access to the J drive, not all are aware of how to avail themselves of its usage, or of the material that is found on it, and thus may be less informed than they could be; the Office of Academic Computing and Media Services is available to assist faculty in learning how to access the material on the J drive. Making the share drive file structure more user-friendly and placing all public documents on the campus website would assist in the dissemination of information. Budgetary planning and information is also presented at Opening Day meetings, at periodic budget forums, and in @Cypress, the weekly campus newsletter. Both the Planning and Budget Committee and the President's Advisory Cabinet have representatives from all key constituent groups including the California School Employees Association, the Academic Senate, United Faculty, Deans and Directors, the Management Team, and Associated Students. All have the opportunity, and most avail themselves of it, to report back to their respective organizations.

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

- 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.**

The budget development process first funds all ongoing operating costs including salary and expenses, which total approximately 83 percent of the general fund budget, and then funds anticipated increases to those expenses. Additional funds are then allocated based on the overriding criterion of implementation of the Strategic Plan.

Fiscal management is assessed by annual external audits of the College, the District, the Cypress College Foundation and all grant programs. All such audits indicate that the financial management practices in all areas are conducted with integrity. The results of those audits are available on request to anyone in the College community to review in the campus Business Office or the District Office of Fiscal Affairs.

- b. Appropriate financial information is provided throughout the institution.**

As noted above, the College utilizes a variety of means to provide information throughout the institution. The campus is typically informed regarding FTES targets, the status of carryover funds and District Planning Council budget assumptions regarding revenue and expenditures. Uncertainties regarding the adoption of the State of California budget have, for several years, caused uncertainties regarding the likely revenues and thus impede the planning process at the College.

- 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.**

The District maintains control of the Unrestricted General Fund and the required reserve. In all cases, the District has maintained a reserve well over the mandated reserve level of five percent. In 2000-2001, the North Orange County Community College District Unrestricted General Fund Ending Balance was \$30,871,521, which is 26.16 percent of unrestricted expenditures. In 2001-2002, the balance was \$27,627,064, representing 20.42 percent of the unrestricted expenditures. In 2002-2003, the District had a balance of \$27,518,304, 21.10 percent of the unrestricted expenditures. In 2003-2004, the last year available, the

District had a balance of \$30,238,420, 23.41 percent of the unrestricted expenditures.

The District has cash in two funds that could be borrowed from in the event the District is short on cash. There is \$32 million in the Retiree Benefits Fund and \$14 million in the Self Insurance Fund. However, borrowing from the Retiree Benefits Fund would require the approval of both the United Faculty and the California School Employees Association. The District could also issue Tax Revenue Anticipation Notes if a cash flow projection identified the need to do so. TRANS is a financing mechanism that allows a district to borrow cash, pledging tax revenue as the source of repayment.

The primary source of revenue to the North Orange County Community College District and therefore to Cypress College is State Apportionment which consists of three components: State Aid, Secured Property Taxes and Student Fees. State Aid of \$37 million is received by the District in monthly installments and the Education Revenue Augmentation Fund (ERAF) revenues of \$29 million are received in February and May. Secured Property taxes are received in two installments: 50 percent is received in November/December and 40 percent is received in April/May. The remaining ten percent filters in throughout the year.

Because of the timing of the receipt of revenues, cash flow problems may arise in October/November. The District examines the cash flow needs in April to determine if there is a need to issue a TRANS for the following year. For the last few years, the North Orange County Community College District has had a sufficient ending balance so that a TRANS issue was not necessary.

The District is adequately funded and insured to cover claims that might arise in a number of areas. For General Liability, the District has a policy with the Alliance for Schools for Cooperative Insurance Program (ASCIP) that provides coverage for up to \$500,000 and has a \$25,000 deductible. Beyond that, it has two excess insurance policies: United Educators provides coverage from claims between \$500,001 and \$1,000,000 and the Schools Excess Liability Fund provides coverage for claims from \$1,000,001 to \$15,000,000 per claim. For Worker's Compensation, the District is self-insured for the first \$500,000 for each claim. The District also has an excess insurance policy with the Insurance Corporation of Hanover to cover losses from \$500,001 to \$25,000,000 for each claim. In the area of property coverage, the District has a \$5,000 deductible policy with ASCIP for claims up to \$1,000,000 and additional coverage with Travelers Insurance Company for coverage from

\$1,000,001 to \$400,000,000. ASCIP provides Boiler and Machinery coverage up to \$250,000 with a \$5,000 deductible and Hartford Steam Boiler provides excess insurance for claims between \$250,001 and \$25,000,000.

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.

The College has procedures in place for reviewing fiscal management of the general fund and the three primary areas that are outside of the general College fund. Those fall in three areas: auxiliary organizations such as the Bursar's Office, grants, and the Foundation. Some of those procedures include an annual external audit of all funds, the monitoring of major budgets for projected deficits, monthly reviews of auxiliary financial statements and of financial updates for grants budgets.

For auxiliary organizations operating through the Bursar's Office, there is an internal control/approval process that covers expenditures, requisitions, purchase orders and travel. Generally at Cypress, the approval process starts at the Department/Division level. Requests are submitted to Supervisors/Division Deans/Managers, and are routed to the Bursar's Office and to the Director of Budget and Finance before they are sent to the District Accounting Office. The Campus Accounting Manager reviews the Bursar's financial statements monthly and there are independent annual audits. Following District guidelines and procedures, auditors come to the campus and randomly select documents to audit to ensure compliances and proper accounting procedures. All Bursars' funds are collateralized with the Bank of America.

Grant budgets are approved by the Board of Trustees prior to program implementation. Grant expenses are approved by the Grant Manager, the Grant Administrator, the Director of Budget and Finance, and the College President. To ensure that grant expenses are drawn from the proper account, the Grant Administrator tracks expenditures on an Excel spreadsheet and compares those to the Banner financial statements each month. The Bursar's Office provides general oversight of grant monies. All grants require annual independent audits and there may also be random audits by funding agencies. Grants are audited as part of the annual external audit for the entire District.

The Cypress College Foundation budget, financial statements and investments are monitored by both the Finance Committee of the

Foundation Board of Directors and the Board itself. The Foundation has policies and procedures in place regarding what is acceptable in each of those areas. (9.28, 9.29) The Executive Director prepares the Foundation budget which is reviewed and approved by the Finance Committee and the Foundation Board. (9.30, 9.31) The Executive Director also approves all Foundation expenditures following guidelines that have been established by the Foundation Board. The Bursar's Office also provides general oversight of Foundation monies.

The North Orange County Community College District Report on Audit of Financial Statements and Supplementary Information dated June 30, 2003 did note two reportable conditions. (9.32) The first finding dealt with an error in calculating the Gann limit at the District Office. The second finding had to do with errors in assessing the fixed assets of the North Orange County Community College District by the appraiser currently used by the District. In both cases, management response included solutions that would prevent future errors. There were no findings specific to errors or any negative reviews of the College, the Foundation or any grants.

- 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.**

One of the College's Core Values is Integrity and that extends to the integrity of financial practices and procedures on the campus. In addition to the generalized audits noted above, the College has audit procedures in place for a variety of special funds. The Foundation budget is reviewed by its Finance Committee and its Board of Directors no less than every two months (9.28, 9.29, 9.30, 9.31) while grant funds/expenses are reviewed twice monthly by the project manager and an administrator. Depending on the nature of particular grants, funding agencies may or may not audit those grants annually. However, quarterly and yearly expenditure reports must be submitted to ensure compliance and the use of proper accounting procedures. Guidelines are in place for fund-raising by all campus groups and clubs, and the Bursar's Office maintains general oversight of the accounting for these activities. Some of those groups maintain specific "Bursar Accounts" while others maintain "Custodial Accounts" through the Foundation and the Foundation also serves as a means of oversight.

- 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.**

All contracted agreements with outside entities are governed by District policies and the Education Code; these ensure the integrity of the fiscal processes. A deliberate effort is made to ensure that contract agreements are consistent with the College's Mission and goals.

The District and/or the College can only be bound by a written contract or purchase order signed by authorized personnel. Specialized contracts are reviewed by the District's legal counsel. All contracts must be reviewed by the Director of Budget and Finance. If the contracts are under \$2,000, they are signed by either the College President or the Director of Budget and Finance. If the contracts are over \$2,000, they must be forwarded to the District for further reviews and approved by either the Director of Purchasing or the Vice Chancellor of Facilities and Finance. All contracts over \$15,000 also require approval by the Board of Trustees.

General contracts include those for Contracted Services, Independent Contractors, Guest Speakers and the "Straight Talk Clinic" which runs a large Swap Meet on campus each Saturday and Sunday. All Independent Contractors are required to submit an application for approval prior to their engagement.

The College does not have any contracts in the area of "contract education." Some contract education which takes place on campus is handled through the School of Continuing Education which has all oversight responsibilities.

The Maintenance and Operations Office maintains many contracts, including those for pool services, equipment service, elevators, water heaters, chillers, fire alarms and extinguishers. These contracts range from one to five years in length, depending on the nature of the services. All such contracts follow District guidelines.

The Office of Academic Computing and Media Services also maintains many contracts, primarily in the areas of service, equipment and parts. In addition, Academic Computing works with select vendors who are pre-approved by the District because of the large volume, pre-negotiated prices and the approvals they maintain with the State of California. These vendors are listed on the California Multi-Award Schedule.

The College also has a number of grants, each of which has contractual features. Among the federal grants are those for VTEA, Title V, Title III and two National Science Foundation grants. State grants include those for Nursing Workforce Development and Alcohol Drug Prevention. Grants which are federally funded but state regulated include those for Advanced Transportation Technical Initiative, Tech-Prep and Multi-Media. All grants have project managers and must follow District guidelines in addition to those guidelines mandated by the grant award itself.

The Cypress College Foundation periodically enters into contracts which follow District guidelines and are the responsibility of the Executive Director of the Foundation. A contract is maintained with Canterbury Consulting which manages the Foundation's investments and another is entered into annually with "Silent Partners, Inc." which manages the Foundation's auction, a part of the College's annual "Americana" gala.

The wording of all contracts is designed to protect the institution in case the required standards of quality are not met. The College can change or terminate contracts that do not meet the requisite standards. External audits provide feedback on those processes.

There are a large number of contracts which impact Cypress College but are controlled and managed by the District. In March 2002, the North Orange County Community College District passed a bond measure for \$239 million; \$62 million of that bond is earmarked for projects at Cypress College. Contracts for those projects include those with construction managers, program and project managers, architects, consultants and subcontractors. In addition to the District's normal procedures, a "Citizen's Oversight Committee" also maintains responsibility for overseeing the integrity of these contracts. (9.33)

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

There are several groups that engage in specific dialogues regarding the effectiveness of fiscal planning. The Planning and Budget Committee meets every other week to address campus budgetary issues and to monitor budget processes against planning goals. It also reviews problems that may arise, such as budget cuts, and makes any necessary adjustments as a result of those. The Strategic Plan Direction Committees also review the results of the funding process and utilize

those in future planning. The Bursar's Office reviews its past fiscal planning as part of planning for current and future fiscal needs.

The annual audit is the primary external source for evaluating financial management processes. The switch to the Banner Financial System during the 2001-2002 fiscal year was disruptive to financial management. There had been inadequate training prior to conversion, payroll expenditures did not post for an entire year and adequate financial reports were a concern. Today, most of those concerns have been resolved; an Enterprise Information System Steering Committee still meets weekly to review issues with the system and plan for resolution of any problems. No program review has taken place for the campus Business Services Office although criteria are being developed to allow for review in the future.

3. The institution systematically assesses the effective use of financial resources and uses the results of the evaluation as the basis for improvement.

The structure and function of the Planning and Budget Committee is designed to ensure that the College is continually assessing its use of financial resources. Budgetary requests are to be tied to the College's Strategic Plan, an approach which allows the campus to determine if the funds are being spent in a manner that will advance the College's Mission and Goals. Those requests which are designed to improve the institution's ability to meet its goals are given a high priority in the decision-making process.

Planning Agenda - Financial Resources

1. The College will request an increased cash allocation from the District when the budget permits.
2. The College will provide a more thorough orientation and training for all personnel, especially with respect to financial matters.

Reference Documents - Financial Resources

- 9.1 Criteria for Emergency Funding Requests
- 9.2 Special and Emergency Requests
- 9.3 Strategic Plan (2000-2004)
- 9.4 End of the Year Report (1998-1999)
- 9.5 End of the Year Report (1999-2000)
- 9.6 End of the Year Report (2000-2001)
- 9.7 Strategic Plan Report Card (2001-2002)
- 9.8 Weblog (2002-2003)
- 9.9 Strategic Plan Final Report (2003-2004)
- 9.10 Information Technology Strategic Plan (2001-2004)
- 9.11 Staff Development Plan
- 9.12 Space Utilization Report (Fall 2002, 2003)
- 9.13 Education and Facility Master Plan (1999)
- 9.14 Five Year Construction Plan (2004-2005)
- 9.15 Scheduled Maintenance Plan (2004-2005)
- 9.16 Matriculation Plan (2005)
- 9.17 Extended Opportunity Programs and Services Plan (2004-2005)
- 9.18 Local Application for VTEA Title I-C Funds
- 9.19 Cypress College Foundation Strategic Plan (2001-2004)
- 9.20 Title III, Part A - Strengthening Institutions Program Grant: Strengthening the Learning Community (1998-2003)
- 9.21 Title V Developing Hispanic-Serving Institutions Program Grant: Closing Institutional Gaps (2003-2008)
- 9.22 Planning and Budget Committee One-Time Funding Priorities (2004-2005)
- 9.23 Budget Reduction Principles
- 9.24 Budget Officers Roster
- 9.25 North Orange County Community College District Board Policy and Administrative Guide #6200
- 9.26 Summary of Findings: Redevelopment Income Projections, (2003-2004 Update)
- 9.27 North Orange County Community College District Actuarial Study of Retiree Health Liabilities
- 9.28 Cypress College Foundation Statement of Investment Policies

Reference Documents - Financial Resources, cont.

- 9.29 Cypress College Foundation Guidelines
- 9.30 Sample Foundation Board Minutes
- 9.31 Sample Foundation Finance Committee Minutes
- 9.32 North Orange County Community College District, Orange County
Report on Audit of Financial Statements and Supplementary
Information Including Reports on Compliance, June 30, 2003
- 9.33 Citizens Oversight Committee