

- 143: Library Orientation Calendar/Scheduling
- 148: Master Hardware Inventory
- 149: Master Software Inventory
- 168: Program Review Handbook, 2005 - 2010
- 187: RC (NC) Technology Committee Membership and Meeting Agendas/Minutes
- 188: RC (NC) Technology Plan
- 191: RC (NC) Web Committee Membership and Meeting Agendas/Minutes
- 205: RC Network Site Survey
- 208: RC Strategic Plan 2002-2005
- 211: RC Strategic Planning Council Membership and Meeting Agendas/Minutes
- 212: RC Technology Plan (Draft)
- 229: SCCC Information Systems Priority Committee Meeting Agendas/Minutes
- 237: SCCC Strategic Plan 2004-07, "A Vision for Success"
- 240: SCCC Technology Coordinating Council Meeting Agendas/Minutes
- 243: Staff Development Committee Membership and Meeting Agendas/Minutes
- 244: Staff Development Fund Guidelines & Application Forms
- 245: Staff Development Surveys
- 258: Technology Notices
- 261: Title 5 Cooperative Grant
- 263: Title 5 Grant Equipment List/Usage Log
- 266: Title 5 Training Announcements/Workshop Materials
- 269: Travel and Conference Forms

III.D. Financial 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.

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.

Descriptive Summary

The Reedley College budget and financial planning process supports institutional goals and is linked to other institutional planning efforts. These integrated and linked planning and budget processes are evident through the activities of the Strategic Planning Council, the Budget Advisory Committee and the Program Review process. The college's master

plan establishes five-year institutional goals, based on the college mission. The 2002–2005 master plan goal #5 in Planning and Assessment states

Reedley College recognizes that systematically gathered and analyzed information is an important tool for improvement of the college over time, and commits to collecting and managing data in a way that will support the goals and objectives of this plan.

Reedley College seeks to increasingly base strategic decisions on the analysis of systematically collected data, and to integrate resource allocation with planning.

Further, strategic objective 5.4 of this master plan goal is as follows:

The college will tie its strategic planning efforts to its budgeting process and to other institutional resource-allocation processes.

Annual college goals are then derived from the master plan goals, as well as from a compilation of the goals established by Instruction, Student Services, and Administrative Services. In this way, the master plan goals direct financial planning, and funds allocated and spent by the college must be tied into the master plan and the mission. [208, 168]

Although each operational area is responsible for developing its budget, the Budget Advisory Committee is responsible for prioritizing the different funding needs of the college. The Committee makes recommendations for allocating additional and/or discretionary funds to the college Business Manager and then to the President. The college's general fund budget allocations are derived primarily from the district. The district employs various formulas and methods in determining the intra-district cost center allocations. The district's financial support is largely from State of California apportionments, which incorporates the State Center Community College District's (SCCCD) general fund allocation, property taxes, categorical funding, enrollment fees and any other prescriptive or other funding into one district wide formula. [34, 36, 22]

Self Evaluation

The college meets this standard element. At the college level, emphasis is on linking financial planning to funding programs and services that are congruent with achievement of institutional goals and objectives coming out of the college's mission statement, strategic plan, program review recommendations, annual goals and objectives. The district's comprehensive master and strategic plan are also an integral factor in the college's budgeting processes.

Over the past decade or longer the college administration has relied heavily on the mission and goals as the foundation for financial planning. For example, all requests for additional funding must be justified by and directly related to the accomplishment of a college approved annual goal and/or Strategic Plan goal and/or a Program Review recommendation (Refer to the Decision Package Proposal Form). The college's resource allocation process is directly tied to the Strategic Plan and Program Review Approved Recommendations; subsequently, there is an effective means for setting priorities for funding institutional improvements. [89]

The self-study survey indicated that 54.6 percent of respondents agreed that the college relies upon its mission, goals and strategic plan as the foundation for financial planning and budgeting; 4.6 percent disagreed and 40.8 percent indicated neutral, no opinion or do not know related to this matter. This response might indicate that the budget development process is not as well known or understood as it could be.

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

Descriptive Summary

Operational budgets are developed on an annual basis essentially using the base budget incremental adjustment method, and adjustments are made to incorporate agreed-upon various planning agenda outcomes referenced in D.1.a above. Due to the State of California's annual legislative budget appropriation cycle and the very real potential of annual appropriation variances and unknown economic factors, the college and district use conservative resource projection models. Conversely, the college and district use realistic and cognizant economic indices in forecasting expenditure requirements. A combination of maintaining respectable financial reserves that are equal to or exceed the Board of Governor's required minimums and the annual Lottery revenue "Decision Package" process, which will be addressed later, assure that assessments of resource availability are realistic. The budget development process is a collaborative process of the Budget Advisory Committee. This committee discusses relevant issues such as what is needed to take care of day-to-day needs, prioritization of institutional improvements, and the availability of funds and their sources.

The college Business Manager provides committee members with regular updates regarding the status of the current budget, the status of the state budget and related legislation, and what is expected in the future. [34]

The various partnership agreements, (i.e. Quinn Caterpillar, Surabian Farms, Sun Maid Raisins, the Dinuba Vocational Center, community campuses, etc.), are an integral component of the annual budgeting processes. [158]

Self Evaluation

The college meets this standard element. The annual college budgets are developed and approved within the approved allocations. Reserve fund balances over the past several years have been maintained at reasonable and adequate levels to minimize the impact of fluctuations in state and district apportionments to the college.

Reedley College has developed a formal budget development process tied to the college master plan, shared governance process, and program review, which ensures that budget priorities focus on student learning. This focus is driven by master plan goal #3, "Reedley College sets as a goal to be recognized as a progressive student-centered teaching and learning institution" and its nine strategic objectives. The self-study survey indicated that 42.7 percent felt that the financial resources are reasonably adequate to support student

learning programs and services; 32.6 percent were Neutral/No Opinion and 24.7 percent disagreed. [208, 124, 278, 36]

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

The district and college develop annual and long-range plans for capital expenditures that are directly linked to the college's needs and congruent with both short and long range planning processes. Various plans, such as the Five-Year Construction Plan; Scheduled Maintenance Plan; draft Technology Plan; Technology and Telecommunications Infrastructure Program (TTIP); various block grant funds; Partnership in Excellence funding; and lottery revenue Decision Package Program, tie strategic academic planning and student success initiatives to capital expenditures. While the Five-Year Construction Plan, Scheduled Maintenance funding, and TTIP are capital expenditure vehicles common to all California community colleges, the Decision Package program is thought to be unique to Reedley College and the State Center Community College District.

The college's Decision Package program consists of restricting the annual Lottery (LT0) revenue to one time funding, mostly capital expenditures, on a one-year delay basis. The one-year delay basis positions the college and district to make annual or shorter notice funding decisions for one-time needs not included or funded by the other capital expenditure sources. For example, the college has upgraded equipment, facilities, provided instructional support during budget cut years (i.e., 1991, 2003 & 2004) in addition to numerous other capital projects, at the Reedley Campus and North Centers in recent years from a combination of LT0 Decision Package and Block Grant budget funds. [90]

Self Evaluation

The college meets this standard element. Reedley College is committed to the financial stability of the college and of the district. The college has established procedures to meet its payment liabilities and future obligations, as well as maintain its required cash reserve. The college does not have any short- or long-term indebtedness, nor is there any such indebtedness being contemplated.

Over the past decade or longer the college administration has relied heavily on the mission and goals as the foundation for financial planning. Additionally, in making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The college has maintained prudent and reasonable financial reserves over the years in addition to annual balanced budgets that assure timely payment of all current obligations. Longer range financial planning clearly identifies and plans for payment of liabilities and future obligations. [278]

The district, colleges and local communities initiated and passed a \$161 million bond measure (Measure E) for upgrading and adding additional educational facilities to the

campuses in 2003. \$79 million of the Measure E Bond proceeds are for Reedley College and the North Centers. The Measure E \$79 million for facilities coupled with an additional \$5.9 million Learning Resources Center funded with state dollars provides approximately \$85 million for facilities expansion and improvements over the next several years in support of student learning programs and services that will improve current and future institutional effectiveness.

Leveraged with state capital projects funding, other state support, lottery funds, and scheduled maintenance, Measure E will provide new classrooms, a new residence hall, a new bookstore, remodeling of the student center, and remodeling of existing classrooms. Portions of these same funds contribute to the college's ability to provide and replace equipment.

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.

Descriptive Summary

The district develops an annual budget development calendar and guidelines, which the college follows. The college, through its Budget Advisory Committee, shared governance structure and Strategic Planning Council, has developed and follows an annual collaborative and open budget development process. The Budget Advisory Committee is comprised of 15 members, representing all constituent groups of the college including students, faculty, classified professionals, administrators, and managers. [34, 35, 36]

Self Evaluation

The college meets this standard element. The budget development process is clearly planned, outlined, and endorsed by the Strategic Planning Council, the Presidents Cabinet, and the Budget Advisory Committee and is discussed at all President's Forums (all-college meetings). [207, 37, 36]

The survey indicated that of those responding, 42.5 percent agreed that faculty and staff have opportunities to participate in budget development and resource allocations, 21.6 percent disagreed and 36.4 percent indicated neutral, no opinion or do not know to this matter. If a "neutral or no opinion" response implies satisfaction with the subject matter being surveyed, the combined 78.9 percent of agree and neutral, no opinion responses affirm that there is a participatory campus budget development process. If, however, the "neutral or no opinion" response implies a larger "don't know" response, then the collaborative and participatory work of the Budget Advisory Committee is not widely known. [103]

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, reflects 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

Reedley College and the State Center Community College District are committed to maintaining appropriate documentation on budgets and independent audits that reflect appropriate allocation and use of financial resources to support student learning and to ensure the financial integrity of the college. As required by California Education Code, the district contracts with a reputable independent accounting firm to conduct an annual audit of the district and college. The annual independent audits have been completed in a timely manner. The firm of Vavrinek, Trine, Day & Co., LLP of Fresno completed the most recent audit. The annual audits are completed in compliance with the California Education Code, Title 5 - California Code of Regulations (Sections 59101 - 59106) and Federal audit guidelines related to applicable Student Financial Aid Programs, contracts and grants.

The college has received unqualified audit opinions and no findings representing reportable conditions, material weaknesses, nor instances of non-compliance related to financial statements for the past several years. The few recommendations have been essentially procedural in nature. All audit findings and recommendations are responded to in a timely manner. Annual audit reports, recommendations and findings are reviewed with all budget managers and all others with a need to know upon request. All audit recommendations are responded to and have been implemented on a timely basis, many times before the audit is finalized and presented to the Board of Trustees for acceptance. [24]

Self Evaluation

The college meets this standard element. The district and the college meet all required budgeting and accounting standards and practices with no significant exceptions or recommendations. The district and college budget documents are available to employees and the public, as is an annual financial report. The external audit provides a means to monitor the legality and accuracy of financial expenditures and record keeping. Programs and services at the college level develop their operating budgets based on college-level and program-level goals, which are planned in direct support of student learning programs and services. [24]

b. Appropriate financial information is provided throughout the institution.

Descriptive Summary

Financial information is readily available and provided on a regular basis as follows:

- All budget managers, assistants, department heads, office staff have real time online access to college budgets and year-to-date account balances, etc.
- Financial status and budget update dialogue and information are provided at monthly President's Forums.

- The college Budget Advisory Committee (BAC) meets regularly and reviews current and projected financial needs of the institution.
- The college Business Manager, via e-mail, regularly updates BAC Members, administrators and managers on college as well as state budget and financial related issues as they unfold and become available.
- The college Business Manager, Accounting Supervisor, and office accounting staff maintain open access practices and are readily available via e-mail, telephone or in person to provide any desired information or answer questions.

Additionally, the college's Budget Advisory Committee and all budget managers are provided timely budget and financial transaction information. All budget managers and assistants have online, real time budget and year-to-date account balance and detailed financial transaction information available at all times. [207, 34, 35]

Financial information is provided at all Board of Trustees meetings by the district Vice Chancellor of Administration and Finance. [120]

Self Evaluation

The college meets this standard element. Appropriate financial information is provided throughout the district and college via a variety of means including Board of Trustees meetings, monthly President's Forums, the Budget Advisory Committee meetings and meeting minutes, e-mail updates from the college Business Manager, President's Cabinet meetings, and through published budget documents. The survey results indicated that of those responding 38.1 percent agreed that financial information is readily available throughout the college, 18.7 percent disagreed, and 43.2 percent indicated neutral, no opinion or don't know on this matter. [103]

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.

Due to the cyclical nature of state apportionment and property tax revenues, there are times when the district's General Fund (non-reserve and investment accounts) checking accounts are temporarily at minimal balances. In order to continue interest earnings accrual on investment reserves the district participates as needed in the TRANS Program. The district has determined from experience that using the TRANS Program as needed is cost effective compared to accessing short-term investment instruments for relatively short-term cash flow purposes.

The district's cash and investment reserves are sufficient and within, or above, the generally accepted 5 percent to 10 percent "rule of thumb" for educational institutions. The district and the college have also elected to not commit or pledge lottery, growth, interest earnings and selected other categorical resources to on-going personnel or contractual obligations. These funds have been used for one-time type of expenditures such as capital improvements, new or replacement equipment acquisitions and maintaining adequate reserve balances.

The district's over cap enrollment also can be viewed as a hedge against being able to meet both current and future needs should enrollment unexpectedly decrease. [5]

The college's current, planned and forecasted available reserves are adequate to maintain stability. [278]

The district and college adhere to guidelines established by the Statewide Association of Community Colleges Insurance Joint Powers Authority. The district and college are members of the Valley Insurance Program (VIP), Joint Powers Agency (JPA), 4241 East Clinton, Fresno, CA. The district and college are reasonably and prudently insured and plan to continue insurance coverages through this agency for casualty losses, theft, liability, personal injury and property damage.

The District Vice Chancellor for Administration and Finance is assigned the responsibility for coordinating the property and liability program for the district and works with the college Business Manager in developing policies and procedures to reduce loss and litigation exposure.

The district's Risk Management Program is comprised of the following specific coverages:

1. General Liability Insurance
2. Property/Fire and Casualty Loss Coverage
3. Student Medical and Accident Insurance
4. Worker's Compensation Insurance
5. Employee Long Term Disability Insurance
6. Employee Health Insurance Options
7. Employee Life Insurance Basic Coverage with Employee Pay Options

The JPA also sponsors a Loss Control and Safety Committee comprised of representative from all member community colleges. This committee meets bimonthly and evaluates claims, develops safety programs and reviews ways and means of risk exposure minimization etc.

The district and college have a fully functional and effective Employee Injury and Illness Program Plan (IIPP) in accordance with SB 198, as well as a staff and student Right to Know Program.

The college also has an active Health and Safety Standing Committee that meets regularly. This committee is comprised of representatives from the various campus constituencies and addresses campus health and safety matters in a proactive fashion. A number of potential safety and health hazards have been remediated due to recommendations from this committee. [127]

Self Evaluation

The college meets this standard element. The college for many years has maintained reserves in excess of the state mandated 5 percent minimum level. The reserves combined with insurance programs are adequate to maintain stability meet financial emergencies and unforeseen occurrences.

The college's chemical hygiene plan is currently being updated with the assistance of a consultant and in conjunction with the update of the district's Illness and Injury Prevention Plan (IIPP). In addition, the district is in the process of hiring a district wide environmental health & safety director to oversee the plan's implementation throughout the district. Ongoing training of faculty, staff, and administrators on health and safety issues, including the chemical hygiene plan and the IIPP, are included in the college's professional development program with a training session taking place during the opening of semester activities fall 2005, along with ongoing required training. [100]

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 district's centralized organizational management oversight of all referenced functions provides active, effective management oversight. Admissions, records, externally funded programs, contractual relationships, auxiliary organizations and institutional investments were centralized under supervision of the District Vice Chancellor of Administration and Finance on July 1, 1996, with the lone exception of the Reedley College Foundation. The Reedley College Foundation has a long, impressive and essentially a singular function of providing student scholarships. The State Center Community College Foundation also supports Reedley College but oversight occurs at the district level. Both the Reedley College Foundation and the State Center Community College Foundation are California nonprofit organizations that have their own board of directors, including nominated community members and college/district employees. Both foundations comply with accounting principles for a governmental nonprofit entity as generally accepted in the United States.

Financial aid and grants are primarily administered at the campus level; however, the Vice -Chancellor of Educational Services and Planning provides district wide oversight and coordination to ensure consistency of policy and procedures implementation across the district.

A District Dean of Admissions and Records provides district wide policy development and implementation for consistency and standardization of related practices throughout all six campus and center operations. The District Dean of Admissions and Records works closely with the college president and the college Dean of Students to ensure that adequate and appropriate communication takes place. The District Dean of Admissions and Records is a member of the President's Cabinet.

Contractual service providers and auxiliary organizations are under the direction of the District's Vice Chancellor for Administration and Finance. Management of the cafeteria and residence hall functions occur at the campus level, while management of the college bookstore is a district wide function. Each auxiliary operation maintains individual financial records, purchases equipment and supplies, makes deposits, initiates purchase requisitions, and performs annual inventories. Auxiliary enterprises are expected to be self-supporting and use the district Datatel MIS system for accounting, which allows the district oversight by the Vice Chancellor of Administration and Finance. All auxiliary enterprises are audited as part of the district annual independent audit.

The centralization of these services, operations and organizations has strengthened the management oversight by utilizing the talent and expertise of both the district and college managers who have specialized training and experience in these respective areas. Centralization of management oversight and supervision also has economic benefits for the district. In addition, the college provides input and expertise for those functions managed at the district level via district wide standing and/or ad hoc advisory committees.

Self Evaluation

The college meets this standard element. Reedley College and the SCCCD practice effective oversight of finances and make improvements in the management of financial functions as needed. The district's and college's External Independent Audits since the last re-accreditation review have had no findings representing reportable conditions, material weaknesses nor instances of non-compliance including questioned costs that were required to be reported in both State and Federal Grants and other programs. [24]

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.

Description Summary

Financial resources coming from auxiliary activities, fund-raising efforts, and grants are used to support programs and activities consistent with the mission and goals of the college. Auxiliary operations include food service, residence halls, bookstore, child development centers, and associated student body. These operations are expected to be self-supporting, and all resources are to be used with integrity, supporting the college's mission and goals.

The State Center Community College (SCCC) Foundation was established to engage in fund-raising activities to support the mission, programs and services of the colleges within the district. The Reedley College Foundation and the SCCC Foundation have both formulated guiding principles that advocate for education, practicing responsible stewardship, maintaining respect for others, conducting business openly, demonstrating reliability and accountability, supporting diversity and inclusiveness, and exemplifying a commitment to students and community. As outlined in III.D.2.d above, all auxiliary operations and the State Center Community College Foundation are under the active

management of the district office, Vice Chancellor of Administration and Finance; and college site-delegated administrators. The net revenues of all such activities are directly linked to strategic planning and the directions of the district and college's mission. For example over the past few years, one of the district's primary objectives was to develop educational centers to serve the population in the northern area of the district. In addition to other eligible resources, a significant contribution was made by the district's auxiliary operations to provide development funding for the Madera and Clovis Centers.

Self Evaluation

The college meets this standard element. The district and college's external independent audits since the last re-accreditation review have had no findings representing reportable conditions, material weaknesses nor instances of non-compliance including questioned costs that were required to be reported in both State and Federal Grants and other programs. Also, all requests for base budget, supplemental or other forms of additional funding must be justified by and directly related to the accomplishment of a college approved annual goal and/or Strategic Plan Goal and a Program Review Recommendation. [24, 89]

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

The district has long-standing policies and procedures for entering into contractual agreements. This policy essentially consists of a requirement that only three administrators are authorized to legally bind the district or colleges for externally provided services. These three administrators are the Chancellor, Vice Chancellor of Administration and Finance, or the District Director of Purchasing. Additionally, all contractual agreements of more than \$15,000 require official Board action prior to contract document execution for public works. These policies, procedures, and practices ensure full disclosure, public advertising, competitive bids, and Board meeting agenda approval for all contractual services or public works agreements in accordance and full compliance with all applicable Public Contract Codes, CA Education Codes, Government Codes, Civil Codes, and Labor Codes. [235]

All contractual agreements with external entities less than \$15,000 require the approval of one of the three district administrators referenced in the preceding paragraph. District legal counsel reviews proposed contract agreements as necessary. [68]

Self Evaluation

The college meets this standard element. The district and college's external independent audits since the last re-accreditation review have had no findings representing reportable conditions, material weaknesses nor instances of non-compliance including questioned costs that were required to be reported related to contractual agreements with external entities. Reedley College and SCCCD adhere to all district policies and procedures for

contractual agreements with external entities, thus maintaining the integrity of the institution.

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

Descriptive Summary

Reedley College and the SCCCDC regularly evaluate their financial management processes through program reviews, independent audits, internal reviews and evaluations. The college business manager is charged with the responsibility to provide on-going monitoring and review of the college's financial transactions. Each division and departmental budget manager is responsible for and held accountable for the financial transactions for their assigned area(s). As earlier described in this section, each budget manager has real time online access to all assigned financial accounts. This online access provides near instantaneous access to all financial accounts originally approved budgets, revised budgets, year-to-date expenditures, most recent month activity, encumbrances and available account balances.

In addition to the division and departmental monitoring of financial activities, the business manager provides the college President and service area deans with periodic financial reports and highlights accounts, if any, that are in need of special attention. Processes are regularly discussed at the President's Deans Meeting, and suggestions for change are discussed and implemented. Reedley College has representatives on the district-level Information Systems Priority Committee, where recommendations for changes, additions, or deletions to the various Datatel modules are made.

At the district level, the director of finance and vice chancellor of administration and finance review the year-to-date financial status of the district and colleges at monthly district wide business managers staff meetings. All financial activity or developing revenue or expenditure trends, favorable or unfavorable, are highlighted, discussed and appropriate actions taken.

Finally, the results of the aforementioned financial management reviews can result in suggestions or ideas to improve the financial management system. These suggestions and ideas are discussed, reviewed, and analyzed by the district director of finance and by the district director of information systems. If it is determined that changes or modifications are needed and justified to improve the overall functionality of the financial management system, the changes are made and applicable notification or training is provided to the end line users of the system. An example is the newly developed online budget development process that employs direct up/downloading of Excel spreadsheet data to the general ledger system. This process greatly improved budget development accuracy and saved countless hours of data entry.

Self Evaluation

The college meets this standard element. In addition to periodic internal processes, the annual independent external audit involves a review and evaluation that assesses the adequacy of the systems and compliance with rules and regulations, and internal controls.

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

Descriptive Summary

As a part of the college's shared governance structure and process, the systematic assessment of the effective use of all resources is essentially done on a pro-active and perpetual basis. The program review process is the initial step in the assessment of program/service effectiveness in achieving student learning outcomes at the institutional, program, and course levels. A review of existing and needed financial resources is completed for each unit in the program review process. This information then becomes part of the budget development process, which commences on a formal basis each year with the onset of institutional planning for the upcoming year. The prior year goals and strategic plan goals/objectives are reviewed for progress and proposed changes. Deans are required to submit an annual progress update and propose new goals for the upcoming year to the president. This information is shared with area deans and the institution's various advisory and governing groups for input, comment, and approval.[168, 23, 173]

The Reedley College and SCCCD budget development calendar directs the process by which the annual budget is developed. Following the steps in the budget development calendar provides a built-in and systematic assessment of the effective use of financial resources. An operating budget that is congruent with the college's Strategic Plan, annual goals and objectives as approved by the chancellor and governing board is then developed in a collaborative process. An element of this process is the use of data available from the Datatel system and other resources to assist in making decisions, which is a master plan goal and strategic objective. To accomplish this, each department reviews its program and requests resources and other long-range needs that directly relate to the master plan, annual college goals, objectives, and other planning documents. Department requests are then prioritized within the college's divisions. [23, 208]

Self Evaluation

The college meets this standard element. Reedley College recognizes the importance of systematic assessment; and the budget development process specifies that each area will develop its annual budget plan by evaluating budget items in relation to college goals as stated in the 2002-2005 master plan, annual college goals, and program review documents with the ultimate goal to improve student learning. Annually, the college evaluates and completes a report to the chancellor and Board of Trustees on the status of annual goals and objectives achievements. Additionally, the effective use of all resources is a dynamic process and changes can and are made on an as-needed basis throughout the year as circumstances warrant such considerations.



Reedley College systematically assesses the effective use of financial resources by means of the annual budget development process and the program review process and uses this information to develop a budget to effectively address the requirements of the coming year. [168]

Standard IIID – Financial Resources Planning Agenda

3D. 1 The business manager will work with the Budget Advisory Committee and budget area managers to increase college constituent participation in the budget development process and to improve communication within the college regarding financial and budget information. [III.D.1.a. d. and D.2.b.]

Standard IIID – Financial Resources Evidence

The documents listed below serve as evidence for Standard IIID. A complete list of all documents in numerical order is listed in the Appendix.

- 1: 2004-05 Faculty Job Announcements
- 5: 320 Reports, Annual
- 22: Annual Budget
- 23: Annual Goals and Progress Reports
- 24: Annual Independent Audit Report
- 34: Budget Advisory Committee Membership and Meeting Agendas/Minutes
- 35: Budget Advisory Committee Sample E-mails & Updates
- 36: Budget Development Calendar
- 37: Budget Development Process
- 68: Contractual Agreements, Samples
- 89: Decision/LTO Budgeting Process
- 90: Decision/LTO Funded Projects, 2005-06
- 100: Duty Day (Opening Session) Agendas
- 103: Employee Survey, Fall 2004
- 120: Financial Reports to the Board
- 124: General Purpose Allocation Sheet & Approved Budgets
- 127: Health & Safety Committee Membership and Meeting Agendas/Minutes
- 158: Partnership Agreements (Quinn Caterpillar, Surabian Farms, Sun Maid Raisins, Community Campuses)
- 168: Program Review Handbook, 2005 – 2010
- 173: Program Review Report -- Library and Learning Resources
- 207: RC President's Forum Agendas/PowerPoints
- 208: RC Strategic Plan 2002-2005
- 235: SCCC Purchasing Procedures Handbook, Appendix A
- 278: Year End Carryover Budget Addendums