# Standard III: Resources

## Standard III.D.1

*Financial resources are sufficient to support and sustain student learning programs and services and improve institutional effectiveness. The distribution of resources supports the development, maintenance, allocation and reallocation, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability.*

### Evidence of Meeting the Standard

The Colleges and the District work closely in budget development processes and procedures. General and infrastructure fund allocations are distributed to the Colleges through the District’s allocation model adopted by the Board of Trustees in May 2007 (III.D.5) and Infrastructure Model adopted in March 2012 (III.D.6). Both models are reviewed annually and modified based on recommendations developed through the participatory governance process and approved by the Board of Trustees. These models considers how the Colleges have evolved, and is responsive to changes that will occur in the future. The model is objective, formula-driven, readily understood, reasonably applied, flexible and responsive, widely communicated, adequately documented, and perceived as equitable. Budget assumptions (III.D.1) are reviewed by District Council on Administrative Services (III.D.13) and other participatory governance processes at the District and College levels, and approved by the Board (III.D.11).

The District acknowledges differences between the Colleges and recognizes the Colleges’ needs to direct their resources based on their own plans and objectives in meeting the needs of their diverse populations and constituencies. Thus the adopted budget allocation model addresses the distribution of resources, and is not prescriptive in how funds are to be spent at the various locations (Colleges and District Office). The Colleges have separate and specific budget development processes unique to each College, reflecting their organizational culture and priorities. It is at this level that the budget must be tied to each College’s strategic plans.

Moorpark College’s Unrestricted General Fund allocation from the Ventura County Community College District for 2015-16 was $51,010,470 inclusive of a 2% carryover (III.D.3 pg57). For Moorpark College, this represented an increase of $4,343,445 in general funds compared to the prior year’s allocation. Through the Infrastructure allocation model Moorpark College recognized $1,643,334 in additional funds (III.D.3 page 70). In addition to allocated funds, the College supports other student programs through categorical funds, grants, and enterprises.

The College allocated increased general and categorical funds in 2015-16 to core instruction, growth, student success, equity, services, cost of ownership (facilities) and restoring positions cut during the prior state budget crises, 2009-2013.

While the College remains focused on growth, student success, equity, and sustainability, it plans to continue to search for improvements through efficiencies in order to ensure ongoing solvency. The integrated annual strategic planning and resource allocation process ensures there are sufficient financial resources for the support of student learning, student services, and administrative operations.

The College integrates program review, planning, and resource allocation in the annual strategic planning process (refer to Making Decisions at Moorpark College, 2015-2017, III.D.31). The program review process updates the current status and future needs of programs with rationale based on analyses of course-level and program-level outcomes. The annual planning and budget cycle are used to establish priorities among competing needs so that the College can remain flexible should budgets increase or decrease without warning during the budget planning period or the fiscal year. The connection between institutional objectives identified within the Strategic Plan (III.D.28), program planning (III.D.28), and resource allocation is validated at program, participatory committee, and executive management level reviews.

### Analysis and Evaluation

The College meets this standard. Through proactive fiscal stewardship, accumulation of ending balances, and increases in general funds, and categorical monies, the College’s budget has proven to be adequate for institutional support. The College’s culture of integrated strategic planning demonstrates the ability not only to identify financial resources but also to ensure a strategic and participatory governance methodology for resource allocations.

## Standard III. D.2

*The institution’s mission and goals are the foundation for financial planning, and financial planning is integrated with and supports all institutional planning. The institution has policies and procedures to ensure sound financial practices and financial stability. Appropriate financial information is disseminated throughout the institution in a timely manner*

### Evidence of Meeting the Standard

The District’s mission and goals are the foundation for strategic financial planning and are integrated with and support all College planning. The Board reviews goals twice a year, in February and June, to address priorities at the Colleges. The District has three major Board Policies (III.D.8) and a documented timeline and process that guide budget development (III.D.3) and support fiscal planning at the College level:

* Board Policy 6200 Budget Presentation
* Board Policy 6250 Budget Management
* Board Policy 6300 Fiscal Management

Regular staff reports are provided to the Board and College leadership as a part of regular Board meetings, Chancellor’s Cabinet meetings, and District Council of Administrative Services (DCAS), the District wide participatory governance council responsible for budget development.

Moorpark College’s strategic planning model includes both district-level and college-level planning documents that describe our decision making processes, providing a framework for resource prioritization and allocation through participatory governance committees. These documents include Visions of the VCCCD Governing Board of the Trustees, VCCCD Vision and Master Plan, (III.D.24), and College level planning; Moorpark College Vision/Mission (III.D.44), Educational Master Plan (III.D.25), Strategic Plans: Moorpark College Strategic Plan (III.D.28), Technology Plan (III.D.29), Facilities Master Plan (III.D.26), Enrollment Management Plan (III.D.30), Program Plans (III.D.23).

The annual Fall Fling planning retreat (III.D.42) is where the Mission statement is revisited and strategic planning takes place. A brief budget overview is presented, which is particularly important during years when the state budget is volatile. The results of the Mission review and strategic planning update, along with the budget overview, are disseminated widely to College personnel to provide a context for unit planning.

The flow of budget planning is synchronized with the District’s budget assumptions and planning, which are reliant on state funding projection. Ongoing communication takes place at the District and College levels in regard to state, District (DCAS), (III.D.13) and College fiscal resources (III.D.3 and see timeline on next page). Budget analysis and development at the College level takes place twice a year, in January/February and July/August, which requires that academic and business service managers, in conjunction with their department chairs or service areas supervisors conduct a review of current and prior year budgets. Business Services provides a two-year budget comparison to the managers so they may note spending trends, realign funding to match emerging needs, return unspent funds to the general budget, or request additional resources (III.D.42).

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT TIMELINE AND PROCESS FOR BUDGET DEVELOPMENT

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| --- | --- |
| October | District Council on Administrative Services (DCAS) reviews General Fund Allocation Model and Infrastructure Funding Model to consider the need for modifications. |
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| November/ December | Vice Chancellor and District Budget Officer estimate revenue and inflationary costs in upcoming and subsequent budget years to identify gaps. Vice Chancellor provides analysis of projected revenues and increases in costs to DCAS for revenue and deliberation of targeted FTES, expenditure reductions or increases, and consideration of managed use or increase of reserves. Colleges and District office receive preliminary allocations for the upcoming fiscal year based on the budget allocation models and begin preliminary budget plans. |
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| January | Vice Chancellor and District/College budget officers review Governor’s Initial Budget Proposal and refine budget projections. Provide an update to DCAS. |
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| February | Board of Trustees reviews the Governor’s Initial Budget Proposal and District budget projections and provides strategic direction.Vice Chancellor and District/College officers draft budget assumptions and submit to DCAS for consideration and recommendation to Board. |
|  |  |
| March/April | Board of Trustees approves budget assumptions.Colleges and District office receive allocation for tentative budget based on the allocation models and build site-specific tentative budgets. DCAS receives an update. |
|  |  |
| May | Vice Chancellor and District/College budget officers compare Governor’s May Revise to District budget projections and make adjustments and provide DCAS with an update. DCAS reviews Tentative Budget and recommends to Board. |
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| June | Board of Trustees approves the Tentative budget. |
|  |  |
| July/August | Vice Chancellor and District/College budget officers compare signed State budget to District budget projections and make adjustments. Colleges and District office receive final allocations for the upcoming fiscal year based on the allocation models, analyze year-end results, incorporate these results into local planning processes, and build a site-specific adoption budget. DCAS reviews Adoption Budget and recommends through Board. |
|  |  |
| September | Board of Trustees approve the Adoption budget. |

Once the budget is adopted for the District, College level planning for the upcoming year begins with the annual Fall Fling (III.D.49). The annual updates of program plans are due by September 15 of each year, and call for both quantitative and qualitative analysis of program status and a three-year future projection (III.D.23). Based upon a review and analysis of course-level and/or program-level outcomes and goals set for the coming year, each program requests resources for program improvement. The primary vehicle for the allocation of discretionary funds outside of unit operation budgets is the annual program plan review, which dovetails into the prioritization of physical, human, and technical/equipment resources requests.

The Vice President of Business Services, Executive Vice President, and Academic Senate President meet with each dean and their respective faculty and staff leads for each program to evaluate the status of their programs and to review both the division operating budget and additional requests for resources. Requests for discretionary allocations outside the program’s operating budget are grouped by category (human resources, physical resource, technology resources), and dispatched to the appropriate participatory planning committees for validation and prioritization.

This governance process for prioritization of resource requests is managed through the Moorpark College Fiscal Planning Committee (III.D.33), Committee on Accreditation and Planning - Facilities and Technology (F/T CAP) (III.D. 34, 35 & 36), Academic Senate, and Deans’ Council processes, with final decisions made at Vice Presidents’ Council contingent upon funding.

The committees that review program plans for resource prioritization include:

* A joint committee of the Academic Senate and Deans’ Council, responsible for full-time faculty hiring prioritization.
* Fiscal Planning Committee on Accreditation and Planning has a primary function of planning, monitoring, and evaluation of the College process for general fund budget development and is responsible for hiring prioritization of classified staff positions.
* Facilities & Technology Committee on Accreditation and Planning, which prioritizes both technology resource requests (as assigned to its workgroup, the Technology Resource Allocation Workgroup [TRAWG]) as well as facilities and equipment projects (as assigned to its workgroup, the Facilities Resource Allocation Workgroup [FRAWG]). These two workgroups report back to the committee as a whole with recommendations regarding prioritization resource allocation. Note: Two separate committees, the Facilities Committee on Accreditation and Planning and the Technology Committee on Accreditation and Planning, were combined in 2013/2014 to create the committee as it stands today.

The committees return their recommendations on hiring and spending prioritization to the Vice President of Business Services. The Vice President of Business Services brings these recommendations to the President’s Council, which conducts an executive-level review in the context of the College wide budget and alignment with strategic objectives (III.D.48). One exception is the recommendation for faculty prioritization, which is made directly to the College President; the Vice President of Business Services advises the President on available funding to support new hires. In this review process, the Vice President ensures that budget and hiring decisions are sustainable long-term, and that resources are allocated in a manner to ensure financial stability. Final recommendations on hiring and spending prioritization are presented to the College President in Vice Presidents’ Council.

The College has multiple venues and methods to help communicate to all constituents the ongoing status of state, District, and College budgets, along with the allocation of resources to meet prioritized requests. Two primary participatory governance committees are the Fiscal Committee on Accreditation and Planning (III.D.33) and the Facilities and Technology Committee on Accreditation and Planning (III.D.36). The role of each committee member is to help disseminate information to College constituents. Additional College forums are Convocation, Town Hall meetings, Academic Senate (III.D.47), Deans’ Council, Student Services Council, and department meetings (**Need additional web links; email or e documents**).

Once the adoption budget has been approved by the Board of Trustees, the budget document and executive summaries are posted on the District website for public access (III.D.3). Resource allocation information is available to College constituents on the Business Service website and is updated when key decisions are made regarding resource prioritizations (III.D.48). The Office of Business Services is available to answer questions regarding all budget and financial questions. The College has made a conscious effort to have open and frequent communications with constituents regarding fiscal planning and budgeting. The College Business Service department prepares a staff and faculty Balanced Scorecard survey that addresses key functions within each department (III.D.37). A section of this survey looks at communication and transparency of funding resources and budgeting.

### Analysis and Evaluation

The Mission and goals provide the foundation for all financial planning at Moorpark College. As outlined in *Making Decisions at Moorpark College 2015-2017*, the College meets this standard. The College integrates program review with planning and resource allocation in the annual strategic planning process. The annual program review, planning, and budget cycle is used to establish priorities among competing needs so that the College can remain flexible should funding increase or decrease without warning during the budget planning period or fiscal year. The connection among institutional strategic objectives, program goals and resource allocation is validated at program-level, participatory committee-level, and executive management-level reviews.

The appropriate information and tools are provided by the District and College, allowing constituents to become educated on the state, District, and College budgeting processes. The College reviews a variety of financial information with the campus community on a regular basis, including topics such as basic assumptions of budget development, annual reporting, and regular budget updates. Key stakeholders have access to day-to-day information through the District’s integrated Banner system.

## Standard III. D.3

*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.*

### Evidence of Meeting the Standard

The Colleges and the District work closely in budget development processes and procedures. The District uses an allocation model for the distribution of general fund-unrestricted revenue (III.D.5). The model considers how the Colleges have evolved, and is responsive to changes that will occur in the future. The model is objective, formula-driven, readily understood, reasonably applied, flexible and responsive, widely communicated, adequately documented, and perceived as equitable. Budget assumptions are reviewed by District Council on Administrative Services (III.D.13) and other participatory governance processes at the District and College levels, and approved by the Board (III.D.1).

The adopted budget allocation model addresses the distribution of resources, and is not prescriptive in how funds are to be spent at the various locations (Colleges and District office). The District acknowledges differences between the Colleges and recognizes the Colleges’ needs to direct their resources based on their own plans and objectives in meeting the needs of their diverse populations and constituencies. The Colleges have separate and specific budget development processes, reflecting their organizational culture and priorities. It is at this level that the budget must be tied to each College’s strategic plans.

In preparation for the annual budget process, the District participatory governance body of DCAS, under the guidance of the Vice Chancellor of Finance and Administration, studies the budget forecasts and projections from the state, and determines possible budget scenarios for the coming year. From the information available, DCAS crafts budget assumptions and guidelines that are recommended to the Chancellor's Cabinet (III.D.13). Upon review and agreement, the budget assumptions are forwarded to the Board of Trustees with a recommendation from the Chancellor for adoption. The annual budget process formally begins with a Board study session of current budget status and future budget forecast, and the adoption of the budget assumptions for the public record (III.D.1).

As the District develops final General Fund budget allocations, the Vice President of Business Services compares available resources to prioritized requests (in the categories of human resources, facilities, equipment, and operations), makes adjustments to ensure a balanced budget, and brings a final budget recommendation to the President’s Council. Once the budget is finalized, the District prepares and presents the annual budget document to the Board for adoption. The adopted budget is made available to College constituents through the Office of Business Services and the District website.

As the budget assumptions and guidelines are crafted, the College begins departmental budget-building in concert with the annual program planning process. The program plans, due on September 15 of each year, contain the requests for resources to meet program goals. As these requests are consolidated, validated, and prioritized through the participatory committee planning process, the budget-building process also moves through the tentative and the adoption stages. The budget-building process is integrated with the annual program planning cycle, with feedback to programs provided through the annual Fall Fling, Town Halls, budgetary program review, and the Fiscal Planning Committee, as documented in Making Decisions at Moorpark College 2015-2017 (III.D.31). Because all operational units at the College are required to conduct program review and planning, with resource request a required component, the budget-building process is tightly woven into the planning cycle.

### Analysis and Evaluation

The College meets this standard. At the College, constituents are kept informed of budget projections throughout the budget-building cycle. The College President, Executive Vice President, and Vice President of Business Services share with the campus emerging information on the state fiscal conditions and how they impact College planning and operations. Budget updates are delivered primarily through the Fall Fling, Town Hall meetings (III.D.14), and information reinforced at participatory governance committee meetings, Academic Senate meetings, Deans’ Council and Student Services Council meetings. Fiscal CAP (III.D.33) is the primary participatory governance venue for fiscal discussions (III.D.11). Explanatory financial data (e.g. budgets, committee reports, resource allocation recommendations, etc.) and presentations are also provided on the College and District websites, and can also be obtained from the Business Services office (III.D.33, 34, 35, 36, 48). Materials presented at Town Hall meetings are archived on the College’s SharePoint drive, referred to as *MCShare* (III.D.14)

## Standard III. D.4

*Institutional planning reflect realistic assessment of financial resources availability, development of financial resources, partnerships, and expenditure requirements.*

### Evidence of Meeting the Standard

As described in Standard III.D.1 above, regular updates regarding assessment and projections of financial resources, including state economy projections, are presented to and discussed at DCAS (III.D.13). Budget resources are reviewed by DCAS (III.D.13) and other participatory governance processes at the District and College levels.

Consistent with the uniqueness of each College in the District, the College aligns its resources based on its own plans and objectives in meeting the needs of its diverse populations and constituencies. Thus, the three Colleges have separate and specific budget development processes, reflecting their organizational culture and priorities.

The College’s budget is augmented throughout the year with additional funds as they are received from the state or other sources (e.g. SSSP & Equity). Increased funding over the last two years has prompted the College to evaluate its planning assumptions in a very strategic manner to ensure thoughtful fiscal stewardship and alignment of resources with institutional needs, while recognizing that changes in levels of categorical funding or another economic downturn is a possibility. Any surplus balance is closely monitored throughout the year to augment funding as needed in support of College programs.

Grants and other externally funded programs are overseen by program managers assigned to the project. Administrative Services closely reviews, monitors, and assists in the oversight of the unrestricted general fund, categorical, and auxiliary programs such as the bookstore, Civic Center, and Child Development Center. Other partnerships provide ancillary benefits, including financial via rental or long-term lease of facilities through the Civic Center, commissions food vending services, and donations from the Moorpark College Foundation.

### Analysis and Evaluation

The College meets this standard. Since 2007, the College has conducted extensive dialogue concerning the identification of core functions in the academic, student services, and administrative services operations. In recognizing the possible long-term nature of economic and demographic challenges, the College agreed to insert into the Educational Master Plan (III.D.25) a planning objective that requires the College to provide a realistic assessment, both academic and financial, of its institutional planning and program planning agenda vis-à-vis the economic environment.

Up until the last two years, planning at the College has been conducted in poor economic conditions and moderate to limited demographic growth, in which assumptions of expansion and growth were not possible. Despite the current opportunity for funded growth, the College continues to experience flat or limited growth. This trend is supported by research data from the current Educational Master Plan 2009-2015. These data indicate a 17% decline in high school graduates from 2008 to the present. Despite these challenges, the College has maintained a positive ending balance in each fiscal year due prudent fiscal stewardship.

## Standard III. D.5

*To assure the financial integrity of the institution and responsible use of its financial resources, the internal control structure has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decisions making. The institution regularly evaluates its financial management practices and uses the results to improve internal control systems*

### Evidence of Meeting the Standard

The decision-making process regarding allocation of resources is embedded in the governance structure of the College, and is integrated with the strategic planning process. Standing committees and councils are responsible for drafting guidelines for resource allocation and crafting annual recommendations to the College President, including those from Fiscal Planning Committee (III.D.33), Facilities and Technology CAP (III.D.36), the joint committee of Academic Senate and Deans’ Council for faculty hiring prioritization, and President’s Council. Each of these groups reviews current processes at the end of each planning cycle for possible future improvements. Recommendations from these committees are reported back by committee representatives to their respective divisions, departments, and programs, and are posted on the College website (III.D.48).

As part of its planning culture, the College reviews the actual versus adoption budget annually, as well as throughout the fiscal year. This process helps in identifying variances or the possible need to readjust funding resources within departments or divisions. It also serves to monitor the effectiveness of the financial planning. All participants in the development of budgets have access to fiscal information (current and historical) in Banner. These data are utilized when making prudent budgetary decisions. Additional assistance from Fiscal Services staff is available to provide more in-depth knowledge or guidance regarding fiscal analysis and budget development. The District and College provide periodic training on how to use Banner and various reports available for planning.

The College follows the Board Policies (BP 6200, BP 6250 and BP 6300) for the financial management and oversight of operations (III.D.8).

The District and College undergo a comprehensive external audit annually. The audit is conducted in accordance with state compliance requirements and generally accepted accounting principles (refer to VCCCD Audit Reports 2012/2013, 2013/2014, 2014/2015 (III.D.32)). In addition, the College engages in internal program reviews of standard operating procedures. Through these means, the College engages in continuous evaluation of the financial management processes, and performs any needed improvements.

### Analysis and Evaluation

The College meets this standard. The College’s budget complies with District and state guidelines. All changes to the budget follow a well-defined process, allowing for College dialogue and review before changes are moved forward. The Vice President of Business Services reviews finances on a regular basis with the College President and Executive Vice President. Staff continuously reviews the College’s budget, comparing actual expenditures to budget and ensuring the proper alignment of resources. In addition, there are monthly, quarterly, semiannual, and annual reviews. There is also monitoring of all categorical, enterprise, and grant funds. This performance review ensures expenditures track with prior-year expenditures and available current-year resources. The effectiveness of the College’s past fiscal planning is reviewed annually as part of the strategic planning and budget development processes.

## Standard III. D.6

*Financial documents, including the budget and independent audit, have a high degree of credibility and accuracy, and reflects appropriate allocation and use of financial resources to support student learning programs and services.*

### Evidence of Meeting Standard

Audits are managed centrally by the District Office. The College has received unmodified audit and federal compliance opinions (III.D.32). Findings in state compliance for fiscal year ending 6/30/14 have been addressed. The College also receives management recommendations. The District provides a timely response to the external audit firm. These responses are presented to the Finance and Capital Planning subcommittee of the Board and also to the Board of Trustees for acceptance.

On a daily, weekly, and monthly basis, financial information is prepared by College staff to ensure that resource allocations are appropriate, accurate, and in support of student learning programs and services. The College uses Banner, an integrated financial management system that is easily accessible to all unit budget managers. The District and College have created multiple reports in Banner (III.D.45) that are used to audit, verify, and augment budgets within the different funds. Journals and budget augmentations flow through an approval queue that starts with the approving manager, to College fiscal services staff, with final review at the District level. In order to maintain compliance with District policies and procedures regarding purchasing, the College has an internal process in place that provides for multiple levels of review and approval of requisitions, travel requests, and other expenditures.

To ensure compliance at the program level, multiple times a year the District offers in-depth training to staff whose work assignments include requisitions, budgeting, and fiscal management. During Flex Week and throughout the year, training is made available to staff, students, and faculty regarding purchasing, petty cash, travel and procurement cards. Budget managers, staff, and faculty are able to seek assistance at any time to enhance their knowledge of financial transactions.

### Analysis and Evaluation

The College meets this standard. Financial audit reports indicate that financial management is sound within the District and at the College. The Banner financial management system is adequate and accessible for budget management. Financial policies and procedures (III.D.8) ensure effective internal controls with multiple levels of review.

## Standard III. D.7

*Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.*

### Evidence of Meeting the Standard

The College participates in the District wide annual external audit at the end of each fiscal year. The scope of the audit covers individual campus activities and state programs (III.D.32). Audit findings and recommendations are presented to the Vice Chancellor of Finance and Administration and the College President, who ensure prompt notification of the affected unit and appropriate corrective actions, with broader District wide findings addressed by District and the participatory governance process if required. With the assistance of District staff, the College responds to the issues immediately by identifying and developing corrective Standard Operating Procedures (SOP). The auditors re-examine those areas with findings or recommendations in the subsequent year’s audit to ensure corrective efforts have been effective. The Board of Trustees Subcommittee for Audit and Finance reviews annual audits and recommends approval to the full Board at official Board meetings (III.D.46).

### Analysis and Evaluation

The College meets this standard**.** Annual external audits are used to identify any shortcomings within the internal controls and the Vice Chancellor of Finance and College President notify appropriate programs, which in turn update the SOP. Auditors confirm the efficacy of the updated SOP.

## Standard III.D.8

*The institution’s financial and internal control systems are evaluated and assessed for validity and effectiveness, and the results of the assessment are used for improvement.*

### Evidence of Meeting the Standard

Audit engagements are managed centrally by the District Office. The District has received unmodified audit and federal compliance opinions. It did receive findings over state compliance for fiscal year ending June 30, 2014, namely lack of a documented annual meeting of the EOPS advisory committee and lack of proper documentation on file for concurrently enrolled students. The District created a corrective action plan to address both findings. As a result, there were no compliance findings for fiscal year ending June 30, 2015.

All audit reports are reviewed, and progress towards implementation of corrective action plans for all audit findings are tracked by the District’s fiscal services team on an ongoing basis. External auditors review progress of corrective actions annually. These responses are presented to the Finance and Capital Planning Subcommittee of the Board and also to the Board of Trustees for acceptance.  The District’s financial and internal control systems are evaluated and assessed annually by external auditors and internally on an ongoing basis. Information from external audits is provided to the Finance and Capital Planning Committee, Board of Trustees, the CFO, and the CEO, and is used to evaluate and improve the District’s financial management and internal control systems.

The District has annual external audits for its bond program. Bond expenditures have been consistent with regulatory and legal restrictions since the program’s inception. The bond program has never received a qualified or modified audit opinion. Financial and performance audits for the bond program are reviewed and approved by the Board, the Board’s Finance and Capital Planning Committee, and the District’s Citizens’ Oversight Committee.

### Analysis and Evaluation

The College meets this standard. The College strives continuously to ensure it is compliant with District policies and procedure, which have been documented and are available on SharePoint (McShare). Self-audits through monthly reconciliation is one of the primary tools used for cash handling control. All College fund-raising activities through the Foundation, student organizations, clubs or departments must directly align with the College Mission, internal controls, and proper approval mechanisms.

External independent auditors examine all District financial resources, including those such as auxiliary activities, Student Health Center, Child Development Center, trust and agency accounts, categorical programs, contracts, and grants. As a part of the audit process, the District also receives a management letter which may recommend strengthening internal controls or improving financial procedures. These reports (III.D.32) and the related follow-up work help to evaluate and implement corrective Standard Operating Procedures to ensure compliance and the appropriate use of all funds.

## Standard III.D.9

*The institution has sufficient cash flow and reserves to maintain stability, support strategies for appropriate risk management, and when necessary, implement contingency plans to meet financial emergencies and unforeseen occurrences.*

### Evidence of Meeting Standard

There is evidence of cash balance and reserve balance through the publication of the 311 Annual Financial and Budget Report. The Administrative Procedure on reserve (AP 6305) stipulates that the budget shall be balanced (III.3.D).  Therefore, there shall be no deficit budgeting during the development of the annual budget. However, remaining ending balances left at the three Colleges and the District office will be rolled into the following year’s budget for each respective site, to be used for one-time expenses. The percentage of expenditures allowed to be carried forward into the following year is currently two percent and is set by the Board as a part of the budget development process (III.D.1).

In accordance with the State Chancellor’s Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, the State Chancellor’s Office requires a minimum prudent unrestricted general fund balance of five percent (III.D.3, page 68). To ensure the District does not drop below this minimum requirement, the Board authorizes the segregation of this amount in a reserve designated for that purpose. Through Board action, the unbudgeted reserves may be designated to address anticipated one-time expenditures that cannot be met within the existing budgets. At the December 2014 Board meeting, the Board designated a total of $7,900,000 for anticipated one-time expenditures in the following areas: marketing, emergency preparedness, State Teachers Retirement System (STRS), energy efficiency, OPEB (retiree health liability), and enrollment growth (III.D.11). The Board approved use of these reserves for the designated one-time expenditures in the March 2015, October 2015, and November 2015 Board meetings. Then during the annual budget development process, a review of the designated reserves is conducted and a recommendation forwarded to the Chancellor for any adjustments. There is a revenue shortfall contingency reserve, which is currently five million dollars.

The unallocated reserve is the remaining ending balance after the reserve requirements above have been met, less the amount approved for budget carryover. While these unallocated reserve funds are a part of the year-end balance and therefore one-time funds, they should be used for one-time expenses or one-time seed money for programs that must subsequently be included in institutional budgets. During times of serious fiscal exigency, the Board may approve the use of the unallocated reserves for transitional purposes. Currently there is a balance in the self-insurance fund of one million dollars.

The District participates in the Statewide Association of Community Colleges (SWACC), a member-owned and member-operated property and liability Joint Powers Authority (JPA) that provides programs and resources to specifically address exposure to loss through broad and unique coverages, specialized loss control services, trainings, fiscally responsible self-funding, and risk transfer (**III.D.19—[SWACC Coverage]**). SWACC incorporates coverage for property, general liability, automobile liability, errors and omissions, crime, equipment breakdown, and various insurance policies as required by the District. Included in the JPA program is the Schools Association for Excess Risk (SAFER) JPA. SAFER provides an excess casualty program.

The District contracts with Anthem Blue Cross for administration of the student and athletic insurance and with Ascension Collegiate Solutions for the international student insurance (**III.D.19—[International Students Insurance]**.

As of the Adoption Budget 2015-16, the total reserves of the District are adequate to meet both short-term and long-term financial emergencies. The reserves are divided into five District categories:

General Fund Unrestricted-Designated Reserve: State-Required Minimum (5%)

In accordance with the System Chancellor’s Office Accounting Advisory FS05-05: Monitoring and Assessment of Fiscal Condition, issued in October 2005, the System Chancellor’s Office requires a minimum prudent unrestricted general fund balance of 5 percent ($7,991.634);

General Fund Unrestricted-Designated Reserve: Reserve Shortfall Contingency

The Board of Trustees has designated that this reserve should be a minimum of $3,000,000 and will be used only to cover unanticipated mid-year revenue shortfalls ($5,000,000);

General Fund Unrestricted-Designated Reserve: Marketing, Emergency Preparedness, STRS, Energy Efficiency, Enrollment Growth

The Board of Trustees has designated that these reserves in total should be ($5,800,000) as of September 2015 and will be used only to cover planned District wide expenses related to noted areas.

General Fund Unrestricted Reserve: Unallocated

This reserve is made up of the remaining ending balance after the reserve requirements above have been met. In September 2015, this amount was ($6,648,593);

General Fund Unrestricted-Designated Reserve: Budget Rollover

Although not an actual reserve, the Adoption Budget on June 30, 2015 had an ending balance of

($2,404,721) from the four budget units, which will be designated for one-time expenditures in 2015-16 at the specific sites that generated the balance.

### Analysis and Evaluation

The District has maintained sufficient unrestricted reserves as identified in AP 6200: Unrestricted general fund reserves shall be no less than 5 percent of the current year unrestricted and designated general fund budgeted expenditures and sufficient to meet the cash flow requirements of the District (with targeted reserves between 7 percent and 15 percent). The District has been able to meet its cash-flow requirements without the need to use temporary revenue anticipation bonds. At the beginning of fiscal year 2016, the ratio of combined unrestricted ending fund balance to prior-year expenditures was 29.1 percent (this included unbudgeted funds). Of this, 16.9 percent was available as District-wide reserves with the remainder in the Colleges’ operating budgets. During the year, the Board has allocated 6.3 percent of the 16.9 percent available reserves, leaving 10.6 percent available. [fiscal year 2016 reserves]. The College is well positioned to meet financial emergencies and unforeseen occurrences in fiscal year 2016. In addition, the College has demonstrated the ability during fiscally constrained budget years to come together as a community to reevaluate core institutional needs. All constituencies participate in the process, which is transparent and open.

## Standard III.D.10

*The institution practices effective oversight of finances, including management of financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations for foundations, and institutional investments and assets.*

### Evidence of Meeting the Standard

The College practices effective oversight of its finances in a manner consistent with its goals. Oversight is maintained in all areas, including financial aid, grants, externally-funded programs, and auxiliary organizations, student clubs, trust accounts, and its institutional investments and assets. The Vice President of Business Services reviews the status of all funds throughout the year and reports any concerns to the College President. Detailed review of individual programs occurs annually during meetings between division deans and program leads and the Business Services Office.

In addition to the specific institutional procedures for reviewing fiscal management, the District holds regular meetings of the executive staff of all three Colleges to review institutional and District wide financial plans and projections. The District's Director of Fiscal Services provides financial oversight and support services to the College program managers responsible for externally funded programs, contracts, and grants. This office acts as a liaison with funding agencies to ensure funds are expended in compliance with the conditions of the agreements.

The District prepares for the annual external audit. The interim visit by the external auditors consists of internal control review and assessment, as well as testing over state and federal compliance areas. The external auditors also visit the three Colleges during the summer. After the financial records are closed for the fiscal year, the external auditors complete their financial statement, federal compliance (single audit), and state compliance audit at the District office (III.D.32). As part of the single audit, the external auditors review the disbursement of Title IV funds (financial aid). The District also has a separate financial and performance audit of Measure S bond funds. The District reviews quarterly, mid-year, and annual budget and expenditure reports for restricted. This single audit also encompasses the College Foundation, a 501C3 auxiliary organization of the College, the results of which are reported through the Foundation Board to the District and the Board of Trustees.

The District Office reviews, reconciles, and internally audits financial aid transactions specifically in the areas of Title IV requirements. In conjunction with other reporting requirements, the District Office also prepares and reviews other financial reports related to Title IV funding. The FISAP (Fiscal Operations and Application to Participate) is prepared and submitted annually. The Federal Student Audit eZ-audit report is also submitted annually.

The Purchasing Department maintains an electronic workflow process to record contracts, memoranda of understandings, and agreements with the District. The workflow process tracks the effective date of an agreement, contract term and expiration dates, revenue, Board approvals, and insurance requirements.

### Analysis and Evaluation

The College meets the standard. The Vice President of Business Services oversees the College’s financial resources through ongoing monitoring of all funds. To ensure that financial resources are used effectively in support of the College Mission, the College has embedded the assessment in its annual planning cycle. An iterative budget planning and review process is managed by the President, Vice President of Business Services, Executive Vice President, department managers, and Fiscal Services.

## Standard III. D.11

*The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies plans and allocates resources for payment of liabilities and future obligations.*

### Evidence of Meeting the Standard

The District maintains adequate reserves to ensure financial solvency (III.D.50). In addition to the state required five percent minimum reserve, the Board has designated five million dollars to cover any mid-year reductions. The District has an obligation to fund post-retirement benefits. An actuarial study was performed in November 2014, estimating the amount that should be accumulated under GASB 45 (III.D.3, page 38). In order to reduce the overall cost to the District, in fiscal year 2010-11 the District established an irrevocable trust fund for the partial funding of the liability. Deposits to the trust are made annually.

Building maintenance costs are budgeted in the College’s operating costs and capital projects budget for scheduled maintenance. The College also has access to capital funds that have been set aside over time, in addition to the Foreign Student Surcharge and Redevelopment Agency funds to assist with the larger-scale maintenance of facilities ((III.D.3).

The College’s only other long-term obligations are facility lease and equipment lease agreements. The District identifies these obligations annually during budget development and requires the College to include these costs in the operating budget

### Analysis and Evaluation

The College meets this standard. The District directly oversees liabilities and other long-term obligations at the level of the office of the Vice-Chancellor of Business Services. The annual Adoption Budget reflects compliance with external standards, including but not limited to GASB, other post-employment benefits (OPEB), the Education Code, Title 5 regulations, Full-Time Faculty Obligation Number (FON), the 50 percent law, EPA funding, etc. Throughout the past six years, the District and College have shown diligence and discipline in budget management. Following cyclical budget funding shortfalls in previous years, the College has continued to control its discretionary spending even during periods of increases in state funding. The implementation of strategic long-range plans (Educational Master Plan, Facilities Plan, Technology Plan, and program plans) directly influences short-term financial decisions.

The College has developed four major documents through the participatory governance process that identify long-range financial priorities: the Moorpark College Educational Master Plan (III.D.25), Moorpark College Strategic Plan (III.D.28), Facilities Master Plan (III.D.26), and Technology Master Plan (III.D.29). Specific categories under each of these plans with high impact on long-term planning include capital planning, scheduled maintenance, and institutional technology refresh. Each plan is reviewed on a regular schedule in order to validate established goals, or, when data reveal changes in the environment, to realign planning goals to meet short-term and long-term fiscal priorities.

## Standard III.D.12

*The institution plans for and allocates appropriate resources for the payment of liabilities and future obligations, including Other Post-Employment Benefits (OPEB), compensated absences, and other employee related obligations. The actuarial plan to determine Other Post-Employment Benefits (OPEB) is current and prepared as required by appropriate accounting standards.*

### Evidence of Meeting the Standard

The District follows the employer rates that have been statutorily set for STRS and PERS. The District’s proportionate share of net pension liability was $61.3 million for STRS and $29.8 million for PERS at the June 30, 2014 measurement date. The District recognized that post-employment benefits, specifically retiree health benefits, were significantly underfunded.  In 2000 and 2001, in order to mitigate these increasing future liabilities, retiree health benefits provided to new hires were modified from lifetime benefits to benefits until the age of 65.  In 2005, retiree benefits were discontinued for classified (including confidential and supervisors) and management new hires. New faculty members hired on or after July 1, 2015, will not be eligible for retiree health benefits. As of June 2015, membership in the plan consists of 693 retirees and beneficiaries currently receiving benefits, 3 terminated plan members entitled to but not receiving benefits, and 852 active full-time plan members. The required contribution is based on projected pay-as-you-go financing requirements with an additional amount to prefund benefits. For fiscal year 2014-2015, the District contributed $12.4 million to the plan, of which $11.6 million was used for current premiums, and $800,000 was contributed to an irrevocable trust.

### Analysis and Evaluation

The College meets this standard. The District has planned and accounted for its long-term OPEB liability through the establishment of an irrevocable trust. The District contributes approximately $1 million per year to the Futuris Irrevocable Trust. This annual contribution is included in the fiscal year 2015-16 Adoption Budget. According to the current actuarial study (November 2014), the District's unfunded liability was $138 million. In fiscal year 2014-15, an additional $1,000,000 was designated, with the intent of sending four increments of $250,000 to the irrevocable trust and was transferred to the Internal Services Fund. The District also has accounted for the increased future STRS/PERS rate obligations. [FY16 Adoption Budget Fund 693] [STRS PERS Table]

## Standard III.D.13

*On an annual basis, the institution assesses and allocates resources for the repayment of any locally incurred debt instruments that can affect the financial condition of the institution.*

### Evidence of Meeting Standard

In March 2002, the citizens of Ventura County approved the issuance of bonds totaling $356.3 million for construction and rehabilitation of facilities. In accordance with Education Code Section 15278, a Citizens’ Oversight Committee was established to inform the public concerning the District’s expenditure of bond proceeds. The committee provides oversight ensuring that 1) bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of College facilities, including the furnishing and equipping of College facilities or the acquisition or lease of real property for College facilities; and 2) no bond revenues are expended for any teacher or administrative salaries or other College operating expenses.

### Analysis and Evaluation

The College meets this standard. Other than the Measure S Capital Bond, which is repaid by tax payers, the District does not have any other locally-incurred debt obligations.

## Standard III. D.14

*All financial resources, including short-term and long-term debt instruments (such as bonds and Certificates of Participation), auxiliary activities, fund-raising efforts, and grants, are used with integrity in a manner consistent with the intended purpose of the funding source.*

### Evidence of Meeting the Standard

The grant application, review, and approval process overseen by the Board of Trustees supports efforts to secure funding that supplements the College’s efforts to enhance the learning environment for students and is in alignment with identified and articulated needs and goals (III.D.20). All requests by the College to apply for grants must be reviewed and approved through the Chancellor’s Cabinet prior to submission to the funding agency. All grants pursued by the College directly support the Mission of the College and the District, and are consistent with strategic and institutional plans. The grant projects should increase the capacity of the College to serve the needs of its students. Grant projects will not bring undesirable or hidden costs to the College or District, and all fiscal feasibility and accountability of the project will be maintained in an appropriate manner.

The College has a Civic Center operation (III.D.45). The Chancellor establishes procedures for the use of College property, including but not limited to facilities, equipment, and supplies, by community groups and other outside contractors. These administrative procedures reflect the requirements of applicable law, including Education Code Section 82537-82548, regarding Civic Centers. The College Vice President of Business Services is responsible for the coordination and implementation of these procedures. The Board of Trustees determines all applicable fees to be charged, in accordance with the fee schedule adopted by the Board of Trustees (BP 6700). Fees collected through the Civic Center are used to offset staff expenses, supplies, and repairs directly related to the use of the College facilities and equipment.

Up until May 2012, the College Food Court was self-operated by the College. An in-depth cost analysis of the operation determined that the College could no longer sustain the yearly net loss and should seek an alternate path to offset this student service need. The College offers vending choices and food truck services, which are managed by the Moorpark College Foundation (III.D.3, page 83). In 2014 the College Bookstore transitioned from being self-operated to having operations managed by Barnes and Noble (III.D.3 page 104). Revenue from vending and bookstore commission are allocated in support of student learning via co-curricular funds, which support College initiatives that consider the mission of the College and aid in offsetting expenses related to the cost of ownership of facilities.

All advisors of student clubs are required to attend training in fundraising and account and expenditure management on a yearly basis. Once training is completed, the advisor holds a training session for student club members. New trust account setup requires official paperwork that notes the proposed name of the account, method by which revenue will be generated, and categories in which funds can be expended. The form requires a signature of three College employees and must be approved by the Vice President of Business Services and the District. Both student clubs and trust account paperwork must be updated on a yearly basis. Revenue from student club and trust account fundraising is deposited through the Student Business Office, and requisitions for expenditures are verified and processed through Fiscal Services.Top of Form

Bottom of Form

External independent auditors examine all District financial resources, including those from such auxiliary activities as the bookstore and cafeteria, Student Health Center, Child Care Center, trust and agency accounts, categorical programs, and contracts and grants. As a part of the audit process, the District also receives a management letter with recommendations to strengthen internal controls or to improve financial procedures. These reports (III.D.32) and the follow-up work to evaluate and implement recommendations, ensure that all funds are used appropriately, within the Mission and Goals of the District and the Colleges.

### Analysis and Evaluation

The College meets this standard. The College maintains compliance with Board procedures. Where required, the College has altered management of services provided to students. Lastly, College auxiliary activities, fund-raising efforts, and grants are reviewed by external auditors to ensure fiscal compliance.

## Standard III.D.15

*The Institution monitors and manages student loan default rates, revenue streams, and assets to ensure compliance with federal requirements, including Title IV of the Higher Education Act, and comes into compliance when the federal government identifies deficiencies.*

### Evidence of Meeting the Standard

The College Financial Aid Department has maintained a default rate of less than 10 percent for more than five years. This is below the national average of 11.8 percent (III.D.10).

If there were a significant change in this rate or tier, Financial Aid would partner with Parker, Pierson & Associates and the State Chancellor’s Office to initiate elsewhere, preventative measures and formulate a more specific plan to mitigate future negative changes. The College Financial Aid Department regularly monitors student financial aid activity and offers loan and debt counseling and financial aid workshops.

The Financial Aid Department files a yearly FISAP report and prepares a yearly close-out of COD, Pell, and Direct Loans along with monthly reconciliations for these programs. Financial Aid updates E-App’s within 10 days when any changes occur and re-applies as required for renewal of our PPA.

The College Financial Aid Department maintains a manual of Board Policies and Administrative Procedures (III.D.38) that is reviewed annually. The Financial Aid Department confirms its compliance by completing NASFAA self-evaluation guides each year, utilizing recommended good practices and standards of participation in Title IV programs, and providing students the most recently updated consumer information from the Department of Education (III.D.40).

The College participates in the District annual external audit process. As with previous years, in 2014-15 The College received an unmodified opinion (III.D.32).

### Analysis and Evaluation

The College meets this standard. The College's Financial Aid Department’s default rate has been monitored and managed in a proactive manner that is periodically modified to ensure the College is in compliance and under the national average. The College's Financial Aid department has developed numerous internal checks and balances along with self-audits that help to demonstrate its compliance with Federal Title IV regulations and requirements. In order to provide more in-depth self-audits within the department, staff workload assignments are changed periodically during the year to ensure a cross-trained and well-educated Financial Aid staff.

One of the most effective tools the Moorpark College Financial Aid office offers to students in regard to debt management and completing the Financial Aid process is Financial Aid TV (FATV). This information site allows students to drill down into specific areas within the Financial Aid process through video clips that provide step-by-step instructions or answers to frequently asked questions (III.D.39).

## Standard III.D.16

*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 and the quality of its programs, services and operations.*

### Evidence of Meeting the Standard

Prior to seeking or accepting a contract or grant from a College department or division, the President, Executive Vice President of Student Learning, and Vice President of Business Services review the project for consistency with the College mission and goals. Grant applications and proposed contractual agreements with external entities are also reviewed by the Chancellor’s Cabinet. The District presents agreements to the Board for approval per Board Policy and Administrative Procedures (III.D.20 and 21).

Contractual agreements with external entities for services exist to directly support the College missions and goals, as well as for programs and services that directly support the effective operations of the College. All contractual agreements of the College are governed by institutional policies and contain appropriate provisions to maintain the integrity of the College (III.D.8, BP 6340). All contracts and agreements are monitored by the Vice President of Business Services at the College, and the office of the Vice Chancellor of Business Services at the District. District’s legal counsel reviews specialized contracts as necessary to ensure legal compliance. The District presents agreements to the Board for approval per Board Policy and Administrative Procedures (III.D.8, BP 6340). These agreements cover, among other things, personal and professional services, lease purchase agreements, instructional programs and services, contract education, and facility usage agreements.

Contracting practices and agreements support the College mission, goals, and priorities and are in compliance with Board Policies and Administrative Procedures (III.D.8, BP 6330). College policies ensure the integrity of such agreements. Purchasing practices are reviewed as part of the annual audit and program planning review process.

District approval for all requisitions for amounts over $25,000 to vendors providing services to federally-funded programs are contingent on securing verification that the Federal debarment website (EPLS) has been checked and that the vendor status is favorable, as evidenced by a printout from the website (III.D.8, BP 6330). In addition, the vendor is required to sign a certification form before a purchase order is issued. District’s purchasing staff will retain both the EPLS website printout and certification form in the vendor file. A federal website is used to check vendor licenses for debarment or suspension (the Excluded Parties List System – EPLS).

Policies for contracts and grants are governed by:

Board Policies:

* 6100 Delegation of Authority
* 6330 Purchasing
* 6340 Contracts

Board Administrative Procedures:

* 6100 Delegation of Authority
* 6330 Purchasing
* 6340 Bids and Contracts

### Analysis and Evaluation

Contractual agreements established with external entities are consistent with the Mission and goals of the College. At the College level, the President and Vice President of Business Services are responsible for ensuring that all recommended contractual agreements and grants are consistent with the Mission and the goals of the College before forwarding to District for final approval, with the overarching approval residing with the Board of Trustees.

Standard III D - Evidence

General Documents

III.D.1 Budget Assumptions and Guidelines

<http://www.vcccd.edu/committees/dcas> (Sample: 2015-16 February 2015 DCAS meeting)

<http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open> (Sample: 2015-16 March 2015 BOT meeting)

<http://www.vcccd.edu/departments/budget-and-state-reporting/budget-documents>

III.D.2 Executive Summary

<http://www.vcccd.edu/departments/budget-and-state-reporting/budget-documents>

III.D.3 VCCCD Adoption Budget 2013-14, 2014-15, 2015-16

<http://www.vcccd.edu/departments/budget-and-state-reporting/budget-documents>

III.D.4 VCCCD Revenue Model Document

<http://www.vcccd.edu/committees/dcas> (Sample: May & June 2015 DCAS meeting)

<http://www.vcccd.edu/departments/budget-and-state-reporting/budget-documents>

III.D.5 VCCCD Allocation Model Document

<http://www.vcccd.edu/departments/budget-and-state-reporting/budget-documents>

<http://www.vcccd.edu/committees/dcas> (Sample: 2015-16 February 2015 DCAS meeting)

<http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open> (March 2015 BOT meeting)

III.D.6 VCCCD Infrastructure Model

<http://www.vcccd.edu/committees/dcas> (Sample: 2015-16 – February 2015 DCAS meeting)

<http://www.vcccd.edu/departments/budget-and-state-reporting/budget-documents>

<http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open> (March 2015 BOT meeting)

III.D.7 Budgets for funds 691, 693, 411, 419, 412, 514, 417, and 44X

III.D.8 Board Policies & Administrative Policies

<http://www.vcccd.edu/board-of-trustees/policies-and-procedures>

III.D.9 Fall Fling agenda – MCShare SharePoint

III.D.10 Financial Aid Default Rate

 [http://www.moorparkCollege.edu/apply-and-enroll/College-catalog](https://outlook.vcccd.edu/owa/redir.aspx?C=Jg_Lzepp1U-OfQvw38GsuxCZvwfvMNIIMDZkFB9kBeBa0xXOB5azDf0Q-qhih4gfVQz9dpqxUF4.&URL=http%3a%2f%2fwww.moorparkcollege.edu%2fapply-and-enroll%2fcollege-catalog)

[http://www.moorparkCollege.edu/departments/student-services/financial-aid](http://www.moorparkcollege.edu/departments/student-services/financial-aid)

III.D.11 VCCCD Board of Trustees Meeting Minutes

 <http://www.vcccd.edu/board-of-trustees/meetings>

<http://www.vcccd.edu/board-of-trustees/meetings/archived-meetings>

Meeting minutes with approved adoption budget for Fiscal Year 16: [http://www.boarddocs.com/ca/vcccd/Board.nsf/files/A3Z2LN815253/$file/09.08.15%20BoT%20Meeting%20Minutes%20FINAL.pdf](http://www.boarddocs.com/ca/vcccd/Board.nsf/files/A3Z2LN815253/%24file/09.08.15%20BoT%20Meeting%20Minutes%20FINAL.pdf)

III.D.12 Distribution List for Budget

III.D.13 DCAS Notes

<http://www.vcccd.edu/committees/dcas>

DCAS minutes: Budget Assumption Review: <http://www.vcccd.edu/sites/default/files/files/committees/DCAS/dcas_meeting_notes_2-19-15.pdf>

III.D.14 MCShare Town Hall Archives MCShare SharePoint

III.D.15 Core Discussions: Sample Department Meeting Minutes

III.D.16 Fall 2015 Employee Satisfaction Survey

III.D.17 Budget Presentation to Academic Senate

III.D.18 Example of Audit Approval. Board of Trustees Meeting Minutes, November 30, 2009

III.D.19 Insurance Policies/Coverage BP 6540

http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open#

III.D.20 Grant Proposal Process

[http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open#](http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open) (BP 3280 AP 3280)

III.D.21 Sample VCCCD Board Reports for Grants and Contracts for Support Services

III.D.22 Sample VCCCD Board of Trustees Agendas

<http://www.boarddocs.com/ca/vcccd/Board.nsf/vpublic?open>

III.D.23 Program Evaluation Template and Documentation of Program Status 2014, 2015, 2016

**Need URLs for the program plans or attached documents**

III.D.24 Ventura County Community College District Master Plan 2013-2019

[http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

III.D.25 Moorpark College Educational Master Plan 2009-2019

[http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

III. D.26 Moorpark College Facilities Master Plan 2015-2025

[http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

III.D.27 Moorpark College Institutional Effectiveness Reports 2013, 2014, and 2015

[http://www.moorparkCollege.edu/departments/administrative/institutional-effectiveness-office/institutional-effectiveness-reports](http://www.moorparkcollege.edu/departments/administrative/institutional-effectiveness-office/institutional-effectiveness-reports)

III.D.28 Moorpark College Strategic Plan 2013-2016

[http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

III.D.29 Moorpark College Technology Master Plan 2012-2015

[http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

 III.D.30 Enrollment Management Plan 2013-2016

 [http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

 III.D.31 Making Decisions at Moorpark College 2015-2017

[http://www.moorparkCollege.edu/College-information/planning-at-moorpark-College](http://www.moorparkcollege.edu/college-information/planning-at-moorpark-college)

III.D.32 VCCCD Audit Reports 2012/2013, 2013/2014, 2014/2015

<http://www.vcccd.edu/departments/accounting/financial-statements>

III.D.33 Fiscal Committee on Accreditation & Planning (meeting notes)

[http://www.moorparkCollege.edu/departments/administrative/presidents-office/public-meetings](http://www.moorparkcollege.edu/departments/administrative/presidents-office/public-meetings)

[http://www.moorparkCollege.edu/departments/administrative/office-of-business-services/planning-links](http://www.moorparkcollege.edu/departments/administrative/office-of-business-services/planning-links)

III.D.34 Technology Committee on Accreditation &Planning (meeting notes)

[http://www.moorparkCollege.edu/departments/administrative/presidents-office/public-meetings](http://www.moorparkcollege.edu/departments/administrative/presidents-office/public-meetings)

[http://www.moorparkCollege.edu/departments/administrative/office-of-business-services/planning-links](http://www.moorparkcollege.edu/departments/administrative/office-of-business-services/planning-links)

III.D.35 Facilities Committee on Accreditation &Planning (meeting notes)

[http://www.moorparkCollege.edu/departments/administrative/presidents-office/public-meetings](http://www.moorparkcollege.edu/departments/administrative/presidents-office/public-meetings)

[http://www.moorparkCollege.edu/departments/administrative/office-of-business-services/planning-links](http://www.moorparkcollege.edu/departments/administrative/office-of-business-services/planning-links)

III.D.36 Facilities/Technology Committee on Accreditation &Planning (meeting notes)

[http://www.moorparkCollege.edu/departments/administrative/presidents-office/public-meetings](http://www.moorparkcollege.edu/departments/administrative/presidents-office/public-meetings)

[http://www.moorparkCollege.edu/departments/administrative/office-of-business-services/planning-links](http://www.moorparkcollege.edu/departments/administrative/office-of-business-services/planning-links)

III.D.37 Moorpark College Balanced Scorecard

[http://www.moorparkCollege.edu/departments/administrative/office-of-business-services](http://www.moorparkcollege.edu/departments/administrative/office-of-business-services)

III.D.38 Financial Aid Policy and Procedure Manual

III.D.39 Financial Aid TV

 [http://moorparkCollege.financialaidtv.com/#playlist-2231:video-11](https://outlook.vcccd.edu/owa/redir.aspx?C=Jg_Lzepp1U-OfQvw38GsuxCZvwfvMNIIMDZkFB9kBeBa0xXOB5azDf0Q-qhih4gfVQz9dpqxUF4.&URL=http%3a%2f%2fmoorparkcollege.financialaidtv.com%2f%23playlist-2231%3avideo-11)

III.D.40 Student Financial Aid Department of Education Consumer Check List

III.D.41 Civic Center BP6700 & AP3700

III.D.42 Sample: Department Budget Review Document

III.D.43 Moorpark College Vision & Mission

III.D.44 Sample: Banner Report

III.D.45 Civic Process

III.D.46 Board of Trustees Audit & Finance Committee

III.D.47 Academic Senate Meeting Minutes

[http://www.moorparkCollege.edu/faculty-and-staff/academic-senate/2015-16-meetings](http://www.moorparkcollege.edu/faculty-and-staff/academic-senate/2015-16-meetings)

III.D.48 Office of Business Services Planning Page for Resource Allocation Recommendations

[http://www.moorparkCollege.edu/departments/administrative/office-of-business-services/planning-links](http://www.moorparkcollege.edu/departments/administrative/office-of-business-services/planning-links)

III.D.49 Fall Fling agenda

**Email evidence**

III.D.50 311 Report

<http://www.vcccd.edu/departments/budget-and-state-reporting/state-reporting>