
x 3URYLGH DQ DQQXDO EXGJHW WKDW VZKDWKOWEKH SLDHSLD RI
&RPPXQLW\ &ROOHJH %XGJHW DQG \$FFRXQ FHLQJLW BQX
SURLVLRQV RI WKH (GXFDWLRQ &RGH

x 3URYLGH IRU UHVSQRVLEOH VWHZDUGVKLS RI DYDLODE

x 3URYLGH IRU VDIHJXDUGLQJ DQG PDQDQJLQJ WUHFWD
RSHUDWLRQV PDLQWHQDQFH RI DGHTXDWH BQK UI
PDLQWHQDQFH RI HIIHFWLYH LQWHUQDWHUWUHQV XG
SULRU WR PDNLQJ VKRUW WHUP DQG ERQWVRH WPSFORPCP IL
WKH UHSDLU DQGI WTSOSFHQWQDQR DQo™@DLEMHFVLYHV

QWV WR WKH ERDUG VWDII DQG VWXGHQWV

RU DQ DGHTXDWH PDQDJHPHQW WQFRHUPDWLRQ V\VVHP WKDW JLY
DQG UHOLDEOH ILVFDO LQIRPDDWLRQJ IRDQSGDQQLQJ GHFLVLR
\FRQWURO

- x 3URYLGH IRU DSSURSULDWH ILVFDO SXRQWFLFRQDQGRSV
HQVXUH WKDW HVWDEOLVKHG ILVFDO REMHFWLYHV DUH
- x 3URYLGH D SURFHVV WR HYDOXDWH VHQVLPDULFDQHWFKDO
PDNH QHFHVVDU\ WLPHO\ ILQDQFLDO DQG HGXFDWLRQ
- x 3URYLGH ERWK VKRUW WHUP DQG ORQJWULGFDUWV
FRRUGLQDWHG ZLWK 'LVWULFW HGXFDWLRQDO SODQQL

7KH EXGJHW LV D ILQDQFLDO SODQIRRUWKKHRISMEDWLRQURI
LQ DFFRUGDQFH ZLWK %RDUG DGRSWHGHMGXKDWERQDOW
FRQVLGHUV

- x \$VVXPSWLRQV XSRQ ZKLFK WKH EXGJHW LWRDUGIGIBU
UHYLHZ
- x 7RWDO DPRXQWV EXGJHWHG DV WKH SURSRODVGHHSFDQV
RI H[SHQGLWXUHV VKDOO EH WKH PD[LFDXPLRQSFRUGHWK
VFKRRO \HDU H[FHSW DV VSHFLILFDOO\ DXWKRUL]HG E
- x 7UDQVIHUV PDGH EHWZHHQ H[SHQGLWXUHV EDRDWRW
WKH %RDUG DQG PXVW EH DSSURYHG EKH PDMRUW\ F
- x 7UDQVIHUV PDGH IURP WKH UHVHUYH XUFROVLOUHQDW
UHTXLUHV ZULWWHQ UHVROXWLRQ REWDXWRZRRWKIGU GDQYGR
RI WKH PHPEHUV RI WKH %RDUG
- x ([FHVV IXQGV PXVW EH DGGHG WR WKFWHQDQGDODUHQ
DYDLODEOH IRU DSSURSULDWLRQ H[FWWVQE\ IRUWRKOWWH
DFFRUGLQJ WR PDMRU FODVVLILFDWLRQ
- x 7KH 7HQWDWLYH %XGJHW VKDOO EH SUQRHQDWBUWRKW
-XO\ >7LWOH 6HFWLRQ D @ HDQWWDKQ6HLSWDP%
>7LWOH 6HFWLRQ F @ \$ SXEOLJHFWKVKDDUQJE RQ
RQ RU EHIRUH 6HSHPEHU >7LWOH IWHFWDRQSWH
EXGJHW ZLOO EH VXEPLWWHG WR WKH DQDLOURQLD &RI
RQ RU EHIRUH 6HSHPEHU

7R DFKLHYH DQG PDLQWDLQ ILVFDO FHWVWUROEWHVWQAGKWRRE
RI VWUDWHJLF SODQQLQJ WKH 'LVWULFWZLDOODRFOGRZXDGS
\HDU WR \HDU EDVLV 7R DFKLHYH H[FKHBFKVKHHDVWWDQHGDLW
&RXQFLOZLOO GHYHORS D EXGJHW ZDOWDFKXOWLQJLHDAKH
UHTXLUHPHQWV RI WKHVH)LVFDO 6WDQGLVGDQDQDOWKDW
SULRULWLHV WR WKH JUHDWHVV H[WQWRSRWKHEDDQXDLE
RFFXUV WKURXJK WKH SDUWLFLSDWRQDQRMDQDQFHHLSYLRQJ
&KLHI %XVLQHVV 2IILFHU LV UHVSRQWREWKH R&K DQEPDWR

FRPSOLHV ZLWK WKH UHTXLUHPHQWVURINSRQVLEODIQRUKX

HGXFDWLRQDO VHUYLFHV 7KH WRWD'DVJWURIZFWK ZLHOYCH QX HF R
WKH PD[LPXP DPRXQW WR EH DOORFDWHG LQ DQ\ JLYHQ IL

&ROOHJHV DV DSSURSULDWH ZLOO SURF'DMGR Q R/HFUXQLFMV D
WKH QHHGV RI WKH FRPPXQLW\ DQG WR PD[LPL]H QRQ 6WD

&RPPXQLW\ HGXFDWLRQ FRXUVHV DQG FOR QM VDIHOW VHGIKFFDLM
UHYHQXH SURGXFLQJ

&DWHJRULFDO DQG JUDQW UHYHQXH SUHVYLRGUH Q SEH F6LWIDFW V XE
SXUSRVHV DUH WR EH SXUVXHG E\ HDFK WR R'DOHI JVH D QIG MAK
FRQVLVWHQW ZLWK WKH REMHFWLYHV ERHQM KLF (D) O3W RD QK HD

)XQGLQJ IURP WKH 0LVVLRQ :HVW 9DOOQH H/PDQGW&RUXSRGJDDWV
DQG WKH &RQQB'DHWLRQ ZLOO DOVR EH VRXJKVR UWRSDHVLV LWFV
()03 SURMHFWV

2QH WLPH UHYHQXHV ZLOO EH XVHG IRVHRSRIUWURD\HDXHD
GHSDUWPHQW EXGJHSWVQG I2QXUMLPZIL Q QVQVDE QELV K VHG JVR RQ
UHF XUULQJ FRVWV LQFOXGLQJ OHDVH Q HDQRUHDW KM UL Q\ S
H[SHQGLWXUHV WKDW UHVXOW LQ IXQGLQJ EH\RQG WKH FX

'HEW DQG &DSLZVEDOLJHD'DMLRQV 6WDQGDUGV

x /RQJ WHUP GHEW DQG DQQXDO FDSLVRORSRHJDDWHH B ELOQ J
DQQXDO EXGJHWLQJ SURFHVV 7KH SLOVQJ MFRW DVGKDUHOV K
ORQJ WHUP GHEW

x 7KH 'LVWULFW VKDOO XWLOL]H WKH QJ(%/ HUR VOL D E QGLV
WKH UHWLUHH KHDOWK EHQHILWV

V @JHGp• x /RQJ WHUP GHEMQZHOO EH LVVXHG WRLEWDH Q &FRASLOV

7KH 9LFH &KDQFH00RU VKDOO HQVXUHQ SSURDFHU WL R WHQVQX
UHDVRQDEOH DFFXUDF\ RI DFFRXQWLQH WLQ IIRURPD V R R Q DV R
HQVXUH RSHUDWLQJ SROLFLHV DQG SURFHGXUHV DUH EHLC

\$V UHTXLUHG E\ WKH &DOLIRUQLD &RPPXQLQML &R00DQXHDV
H[SHQGLWXUHV VKDOO EH UHFRJQL]HG KL QV WKH IDDFEFLRQLQV LLO
DQG VKDOO EH OLPLWHG WR WKH DPRXQV DEVXGRQ VRH IDFRB XH
WR WKH WRWDO DPRXQW RI WKH EXGJHW IRU HDFK

&DSLWDO %XGJHW 6WDQGDUGV

x \$ ILYH \HDU &DSLWDO DQRZLVWU X FWSLRHS DUKHG 3IDFK ZIHDO
GHYHORSHG EDVHG RQ IDFLOLW\ QHHG DQGG HDVWLQILWGH
ODVWHU 3ODQV

x \$W OHDVW HYHU\ ILYH \HDUV WKH 'LREWDEW WIKHOVHHYDQ
SURIHVVLQRQDOV WR GHYHORS FDSLWDO SURMHFWV

x \$FRQVWUXFWLRQ PDQDJHPHQW ILUP ZLQHOH XWHG VDMU
LV QHZ FRQVWUXFWLRQ ZRUN LQ H[FHVV RI PLOOLRQ

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Business and Fiscal Affairs

AP 6240 ALLOCATION OF COMMUNITY SUPPORT FUNDS¹

References:

Per Board Policy 6240 and under the authority of the Chancellor, this procedure sets forth the procedures by which Community Support Fund allocation proposals are forwarded to the Board of Trustees.

1. Membership for the Fiscal Workgroup:
 - a. The Fiscal Workgroup is a sub-committee of District Council, composed of a membership determined by District Council. The membership shall include representation from the Classified Senate Presidents or their designee, the Classified Union, Academic Senate Presidents or their designee, the Faculty Union, college Vice Presidents of Administrative Services, Executive Director of Financial Services, and the Vice Chancellor of Administrative Services. The role of this committee is to make recommendations regarding fiscal affairs to the District Council for consideration and presentation to the Chancellor per Board Policy 6240.
 - b. The co-chairs of this committee shall be a Vice President of Administrative Services and the Executive Director of Financial Services or **Vice Chancellor of Administrative Services**.
2. **Determination of Community Support Fund (CSF) and Potential Allocation Amounts:**
 - a.

- include any remaining unallocated balance from prior years' Community Support Fund Reserves.
- c. To ensure current and future fiscal stability, the Fiscal Workgroup may recommend an amount no greater than the net amount of Community Support Funds available at year 5 in the forecast provided by the Vice Chancellor. The lesser of the current year or year five balance shall be used as the allocation limit. The Committee may recommend an allocation totaling less than the net available Community Support Funds.
3. Annual Planning Cycle and Timeline:
 - a. The intent of this procedure is to develop a master list of proposals to be funded through Community Support Funds. The planning cycle will conform to the District's overall budget development cycle, with Community Support Fund allocation proposals being included in the tentative and final budgets presented to and approved by the Board of Trustees.
 4. Community Support Fund Allocation Proposals:
 - a. Per Board Policy 6240, District and college planning documents and supporting data will form the basis for allocations. The documents shall include college and District participatory processes. These supporting documents should include, but are not limited to, the following:
 - i. District and College Mission Statements, Strategic Planning, and Educational and Facilities Master Plans
 - ii. District Council's annual goals
 - iii. District and College annual goals
 - iv. Special goals identified by the Board of Trustees, Chancellor, or College Presidents
 - b. Duration of funding:
 - i. Proposals for Community Support Funding may be short-term, within the current fiscal year, or long-term:
 1. Proposals for "one-time" allocation of funding may extend for a period not to exceed three years without specific annual review by the Community Support Fund Allocation Committee. Any funds remaining at the conclusion of a Community Support funded proposal will be returned to the Community Support Fund Reserve.
 2. Proposals of a "continuing" nature may obligate the Community Support Fund on a recurring annual basis until one of the following actions occur:
 - a. The need for continuing funding is eliminated
 - b. The funding source is available from general fund or other, non-Community Support Fund, sources.
 - c. Limitations of Community Support Fund Proposals:
 - i. Generally, Community Support Fund Proposals are unrestricted but with certain exceptions, as noted below.
 - ii. Community Support Fund Proposals should not include requests for funding for:
 1. Specific long-term personnel positions. However, Community Support Fund Proposals may include adjustments to employee

- compensation to be added to the salary scale or benefits for all employees with a bargaining group or similar personnel structure.
2. Capital construction projects, major renovation, infrastructure, or site development projects identified as a part of a bond-funded project and/or not identified as a part of the Education and Facilities Master Plan.
 3. On-going maintenance expenses, continuing licenses for technology, or other similar routine costs of operation.
- iii. Changes, enhancements, or added features to approved projects exceeding previously allocated funding for the project require a separate proposal and cannot be funded through the original project allocation.
5. Annual Evaluation of Community Support Fund Allocation Process:
- a. The Fiscal Workgroup will be responsible for an annual, open, and transparent evaluation of each Community Support Fund proposal for effectiveness and adherence to Board Policy. The Committee will prepare a list of Community Support Fund proposals recommended for funding and present to District Council for review. District Council will disseminate the committee's list of proposals to all constituent groups for consultation prior to approval.
 - b. Based upon the committee's evaluation of the Community Support Fund Allocation Process, recommended improvements or adjustments to the allocation process, procedures, and board policy will be disseminated to all constituent groups for consultation prior to recommendation to District Council.

Date Approved: August 7, 2019

Business and Fiscal Affairs

AP 6250 BUDGET MANAGEMENT

Reference:

All units of the District shall operate within the allocations of the current budget. The Chancellor has overall responsibility for management of the District's budget. The Vice

The Vice Chancellor shall utilize the Associate Faculty Funding Model to allocate funding for part-time faculty and special reassigned time. This model is driven by the FTES goals, weekly student contact hours (WSCH), and the part-time faculty funding rate. The Vice Chancellor shall utilize the Resource Allocation Model (RAM) to allocate District wide resources to support the integrated processes of strategic planning, Educational Master Planning, Accreditation and Program Review. Refer to AP 6240 for Community Support Funds Allocation procedure.

Prior to the Tentative/Final Budget, the Vice Chancellor will implement the following process to allocate the funds among the District Administrative Services Departments:

- x District Finance staff will work with the Administrative Services Managers to augment existing budget.
- x The Department Budget Manager or the Finance Office shall present their budget proposal for consideration.
- x The Vice Chancellor will review the proposals and allocate the augmentation based on proposals that best fit the stated Board Budget Priorities.
- x The recipients of the augmentation will provide line item detail for their

x **Budgeting**

The annual Adopted Budget shall include a budget for each account identifying projected revenues and expenditures. Projected revenues shall be based on the latest information available. Projected expenditures shall be based on projected revenues which may include the use of the actual accumulated fund balance.

x **Reporting**

The District shall periodically report information to the Board of Trustees regarding the financial and budgetary condition of the District for all funds. The report shall include a comparison of budget to actual amounts. It shall be produced in accordance with Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB) and the California Community College's Budget and Accounting Manual.

Budget Calendar

The Executive Director of Financial Services, in collaboration with the college Vice Presidents of Administrative Services, prepares the annual budget calendar. The calendar is reviewed with District Council and then submitted to the Board of Trustees for approval no later than February of each year.

The Executive Director of Financial Services, will coordinate with the College Administrative Services Offices to insure that all deadlines on the calendar are met.

The Budget Calendar shall identify deadline dates for:

- x Development of Budget Guidelines (Board Budget Priorities)
- x State Workshops
- x State Reports
- x Position Control Lock
- x Revenue analysis and projections
- x Review of initial budget projections
- x Budget Detail Line Item
- x Quarterly Financial and Budget Adjustment Reports
- x Year-end close
- x Adoption of the Tentative and Final Budget

The Tentative Budget shall be presented to the Board of Trustees no later than July 1 [Title 5, Section 58305(a)], and the Final Budget no later than September 15 [Title 5, Section 58305(c)].

Budget Position Control

District Services staff will maintain the budget position control database. Actual hire dates will be used to prepare the Tentative/Final Budget.

Vacant positions will be budgeted at step B for all classified positions. Certificated positions are budgeted at Column D, Step 7.

- o All project funds not expended on the specific project, as approved, by June 30 of the succeeding fiscal year will be returned to the Land Corporation. Carry-over funds shall be approved by the Vice Chancellor.

Business and Fiscal Affairs

AP 6300 FISCAL MANAGEMENT

References:

Education Code Section 84040(c);
Title 5 Section 58311;
ACCJC Accreditation Standard III.D.9

District administrators are primarily responsible for safeguarding District resources by establishing and maintaining sound business controls designed to deter and detect potential misuse of resources. Further, the District encourages its employees and other persons to disclose improper activities as defined in the Reporting of Improper Governmental Activities Act per the Government Code and to protect those reporting improper activities from reprisal or intimidation.

Misuse is the inappropriate use of District resources for non-District purposes. Resources include, but are not limited to, cash, property, personnel, and time due to the District by employees. Criteria used to determine whether certain activities or employee behavior constitutes misuse of resources includes State and Federal laws and District policy and procedures.

Investigations of suspected misuse of District resources may be initiated for a variety of reasons, including, but not limited to, the following: questionable circumstances, allegations made by employees or members of the public, or situations disclosed during the course of routine audits.

x

Other Types of Monies

Wire transfers and ACH transfers are arranged in advance and are transmitted to and from the Clearing Account and Treasury Account at the District's Financial Institution. A

The procedures above apply to any money collection site on college grounds, which may include Community Education, Contract Education, International Studies, Hospitality/Bistro, and selected Grant and Child Development Centers.

Petty Cash:

Petty cash in the amount of \$5,000 is held in each college A&R Office for the purpose of covering minor expenditures that may arise. Requests can be made to reimburse employees for the purchase of supplies and postage expenditures of \$100 or less.