

BUDGET COMMITTEE

MEETING AGENDA

October 1, 2014

3:00 p.m.



Location: Building 4, Conference Rm. #2460

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Mike Gregoryk, Chair
Richard McGowan,
Co-Chair
Irene Malmgren
Audrey Yamagata-Noji
Mark Fernandez

Gary Nellesen
Martin Ramey
Rosa Royce
Lisa Romo
Johnny Jauregui
Lance Heard

Michael Sanetrick
Fernando Aguayo (Student)
Gisela Carrillo-Lopez (Student)

Bill Scroggins (Guest)

Kerry Martinez (Notes)

AGENDA ITEMS:

- 1. Agenda Check**
- 2. Review Budget Committee Meeting Summary of September 17, 2014**
- 3. GAP Analysis Review and Finalization**
- 4. Review Revised Budget Calendar and Budget Development Guidelines**
- 5. Review New Resources Allocation Prioritized Lists**
- 6. Statement from the Budget Committee to President's Cabinet – Ongoing Structural Deficit**

**Mt. San Antonio College
Budget Committee
Summary of October 1, 2014**

Committee Members:		
<input type="checkbox"/> Mike Gregoryk, Chair <input checked="" type="checkbox"/> Richard McGowan, Co-Chair <input checked="" type="checkbox"/> Irene Malmgren <input type="checkbox"/> Audrey Yamagata-Noji	<input type="checkbox"/> Martin Ramey <input checked="" type="checkbox"/> Mark Fernandez <input checked="" type="checkbox"/> Rosa Royce <input checked="" type="checkbox"/> Lance Heard	
<input checked="" type="checkbox"/> Gisela Carrillo Lopez (Student) <input checked="" type="checkbox"/> Fernando Aguayo (Student) <input checked="" type="checkbox"/> Johnny Jauregui <input checked="" type="checkbox"/> Gary Nellesen	<input checked="" type="checkbox"/> Lisa Romo <input checked="" type="checkbox"/> Michael Sanetrick <input type="checkbox"/> Bill Scroggins (Guest) <input checked="" type="checkbox"/> Kerry Martinez (Notes)	
ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda Check	Richard McGowan reviewed the Agenda with the committee members.	Approved, as presented.
2. Review Budget Committee Meeting Summary revision of September 3, 2014, and Budget Committee Meeting Summary of September 17, 2014	<p>The Budget Committee members suggested changing the wording in item No. 3, 4th paragraph; the sentence that reads; Richard suggested if since we truly have a structural deficit; we recommend, as a committee, that all new expenditures cease until the College resolves the structural deficit and balances the budget.</p> <p>The Budget Committee Meeting Summary of September 17, 2014, was approved, as presented.</p>	Approved, with one correction to the September 3, 2014 meeting summary.
3. Gap Analysis Review and Finalization	The Budget Committee members reviewed the balance of the updated Gap Analysis document from Page 15 forward, and also Column 3 of the entire document. It was agreed that Kerry will update the document and include edits, as discussed. She will then send it out to the Budget Committee members for review. Kerry asked the committee members to do a final review of the document and make any changes in "red" and return to her. She will then submit the final document to Kristina Allende, the Faculty Accreditation Coordinator, by the deadline of October 15, 2014.	

<p>4. Review Revised Budget Calendar and Budget Development Guidelines</p>			<p>Tabled to next Budget Committee meeting on October 15, 2014.</p>
<p>5. Review New Resources Allocation Prioritized Lists</p>	<p>Irene asked how the new resources should be organized on the prioritized lists. Rosa gave some history on how these lists were organized and prioritized in the past. She noted that clarification is needed on how President's Cabinet would like it presented to them. Rosa noted that the entire spreadsheet for each team needs to be prioritized in numerical order prior to them going to President's Advisory Council and President's Cabinet. The Budget Committee is supposed to look at the prioritizations and ask about the process. The prioritized lists from each team will be reviewed at the next meeting.</p>		<p>Tabled to next Budget Committee meeting on October 15, 2014.</p>
<p>6. Statement from the Budget Committee to President's Cabinet – Ongoing Structural Deficit</p>			<p>Tabled to next Budget Committee meeting on October 15, 2014.</p>

FUTURE AGENDA ITEMS:

- Statement from the Budget Committee to President's Cabinet – Ongoing Structural Deficit
- Review 2014-15 New Resources Allocation Requests
- Continue Review of the Budget Review and Development Process

FUTURE MEETING DATES:

- October 15, 2014
- November 5, 2014
- November 19, 2014

ACCJC “New” Standards Gap Analysis – Budget Committee

DRAFT - 9.17.14

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Yes	Somewhat Effective	No	Description	Systematically Collected?	
Standard I: Mission, Academic Quality, Institutional Effectiveness and Integrity						
<p>I.A.3. The mission guides institutional decision-making, planning, and resource allocation and informs institutional goals for student learning and achievement.</p>	X			<p>• Mt. SAC Goals and Strategic Objectives Plan http://www.mtsac.edu/about/goals/2010-11_Strategic_Plan.pdf (will need link to new plan)</p> <p>• PIE Process http://www.mtsac.edu/governance/committee/s/iec/planning/2011-12_PIE_Summary.pdf</p> <p>• Unit Plans http://www.mtsac.edu/governance/committees/iec/planning/documents.htm</p> <p>• Budget Allocation Process</p> <p>Minutes for the following committees:</p> <ul style="list-style-type: none"> • President’s Cabinet • President’s Advisory Council (PAC) • Academic Mutual Agreement Council (AMAC) 	X	<p>Development needs to be completed.</p> <p>Academically, the College does well to meet the goal. The gap is in “resource allocation” re: facilities and support staff. The College has more classes, programs, and services than it can support with current facilities and/or</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No	Description	Systematically Collected? Yes No	
					<ul style="list-style-type: none"> Curriculum & Instruction Council Institutional Effectiveness Committee (IEC) <p>Websites for the following:</p> <ul style="list-style-type: none"> Integrated Planning/Integrated Planning Manual Research Department Budget Committee Decision Support System (internal "portal") Academic Senate committees <p>Recent efforts to update the mission statement should be documented in President's Advisory Council's (PAC) minutes and/or special PAC committee notes/minutes.</p> <ul style="list-style-type: none"> Research Department Fact Book 		<p>support staff. There could also be better communication about how non-academic employees contribute to student learning and success, and better acknowledgement and recognition as to how non-academic employees contribute to student learning and success, and better acknowledgement and recognition as to how non-academic employees contribute to student learning and success, i.e. Advisors, Lab Technicians, DSPS Interpreters, etc.</p>
I.B.4. The institution uses assessment data, organizes its institutional		X				X	The Research Department keeps the campus abreast of relevant data for enrollment and other critical

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?) Description	3. Gaps (What's Missing/ Next Steps)	
	Yes Highly Effective	Effective	No Somewhat Effective Ineffective			
processes and allocates and reallocates resources to support student learning and student achievement.				<p>Description</p> <ul style="list-style-type: none"> • Enrollment Reports • Student Success Initiative • Bridge • A.C.E.S. • Aspire • Arise • Re-Entry Center • Veteran’s Affairs • Honors Program • Counseling • DSPS <p><u>Planning for Institutional Effectiveness (PIE):</u></p> <p>PIE in general, more specific efforts may be found in individual committee meeting minutes. Example: Facilities Advisory Committee project prioritization process.</p> <p><u>PIE Reports:</u> http://www.mtsac.edu/governance/committees/iecp/iecpplanning/documents/nts.html</p>	<p>Systematically Collected?</p> <p>Yes No</p>	<p>3. Gaps (What's Missing/ Next Steps)</p> <p>information needs.</p> <p>Student Services offers a plethora of programs and services that allocate and reallocate both financial and personnel resources to support student learning and achievement. These programs and services serve a diverse population of students academically, socio-economically, and geographically.</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?) Description	Systematically Collected? Yes No	3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No			
					<p><u>Educational Master Plan:</u> http://www.mtsac.edu/governance/committees/iecp/planing/</p> <p><u>Budget Allocation Process:</u></p> <p>Resource Allocation processes are developed and periodically reviewed by the Budget Committee. Requests of resources rely on Planning for Institutional Effectiveness (PIE) Budget Committee minutes May 15, 2013, September 4, 2013, and September 18, 2013: http://www.mtsac.edu/governance/committees/budget/archive.html</p> <p>President's Cabinet Minutes: May 22, 2013 http://www.mtsac.edu/governance/committees/pac/memory/2013/PACMinutes-5.22.13.pdf June 12, 2013: http://www.mtsac.edu/governance/committees</p>		Educational Master Plan needs to be updated.

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?) Description	Systematically Collected?		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective		Yes	No	
I.B.6. The Institution disaggregates and analyzes outcomes for subpopulations of students important to its mission. When the institution identifies performance gaps, it implements strategies, which may include human and fiscal resources, to mitigate those gaps and evaluates the efficacy of those strategies.				s/pac/memory/2013/PA CMinutes-6.12.13.pdf October 22, 2013: http://www.mtsac.edu/president/cabinet-notes/CabinetActionNotes131022.pdf November 5, 2013: http://www.mtsac.edu/president/cabinet-notes/CabinetActionNotes131105.pdf			Completion of the Student Equity Plan along with a budget plan will enable I.B.6 to move from ‘effective’ to ‘highly effective.’
I.B.7. The institution regularly evaluates its policies and practices in educational pro- grams and student and learning support services, resource		X		The process to write and develop the Student Equity Plan relies on disaggregation of data by sub-populations of students. Fiscally, the College has provided resources for support services to sub-populations by back-filling state budget cuts to DSPS, EOPS, and matriculation. Proof of approval of Annual Reports submitted to the DOE. <ul style="list-style-type: none"> • PAC • AMAC • Student Services Trainings (Audrey) • Status Quo Budget Process 	X		

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)	3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	No		
management, and governance to assure their effectiveness in supporting academic quality and accomplishment of mission.				<p>Description</p> <ul style="list-style-type: none"> • Immediate Needs Requests • Budget Committee • Board of Trustees • B.P. • Review/Revision • PAC • A.P. • Review/Revision <p><u>Program Review/PIE:</u></p> <p>The Budget Committee regularly evaluates the resource allocation processes.</p> <p>Budget Committee Minutes: http://www.mtsac.edu/governance/committees/budget/memory/2014/2014-03-05.pdf</p> <p><u>PIE Process:</u></p> <p>Annual program review documented in PIE by each department. Unit level PIE reports. Accomplishments are documented and goals are adjusted. The Strategic Plan describes the process of integrating budget</p>	
I.B.8. The institution engages in continuous, broad based, systematic evaluation and planning. The institution integrates program review, planning, and resource allocation that leads to accomplishment of its mission and improvement of institutional effectiveness and		X			Evidence of broad-based, systematic evaluation is difficult to pinpoint. What is the current data/evidence on evaluation? Where is it located? Who has access to it? Is it being documented in the planning stage?

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No	Description	Systematically Collected? Yes No	
academic quality. Institutional planning addresses short- and long-range needs for educational programs and services and for human, physical, technology, and financial resources.					<p>planning, institutional planning, and resource allocation (including new resource allocation). Plans are based on strategic objectives based on the mission. Unit/department division reports are prioritized and included in the PIE summary; which include both short and long range needs for programs services personnel and funding.</p> <ul style="list-style-type: none"> • Strategic Plan • PIE • Educational Master Plan • Student Services Plan • IEC • AMAC • PAC • Integrated Planning 		<p>How these evaluations and plans have a direct bearing on accomplishment of the College mission and improvements of institutional effectiveness is not clearly described and should be emphasized and explained more effectively. For example, how does resource allocation lead to academic quality? That the College integrates program review, planning, and resource allocation into department processes is clear, but the tie to how this leads to institutional effectiveness and accomplishing the College mission needs to be more definitive and better explained.</p>
Ill.D.1. Financial resources are sufficient to support and sustain student learning programs and services and improve institutional					<ul style="list-style-type: none"> • Annual Budget Cycle • Immediate Needs Process • PIE • Annual Adopted 	X	<p>The College's 2014-15 Adopted Budget is a deficit budget of \$10.7 million. The Adopted Budget for the past five years has been a deficit</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?) Description	3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	No		
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. CW IIID Intro			Somewhat Effective	<p>Budget</p> <ul style="list-style-type: none"> • IEC • Instruction Team <p>Financial resources should be deemed sufficient in consideration of the number of programs and services that were discontinued during the fiscal crisis; (very few if any). The integrity of financial management should be easy to demonstrate through audit reports and the types of financial reports produced by Fiscal Services.</p> <p>The College maintains a budget balance policy and a total Unrestricted General Fund balance at not less than 10%. See Board Policy BP 6200. http://www.mtsac.edu/governance/trustees/abp/BP%206200%20-%20Budget%20Preparation.pdf</p> <p>Average for the last</p>	<p>budget between \$5 and \$10 million. This deficit year after year makes quite clear that the College does not have the financial resources to support and sustain student learning or improve institutional effectiveness. There are ongoing programs and services that are funded by one-time money, which is not a fiscally sound practice that contributes to difficulty in funding student learning programs and services.</p> <p>Not sure if we collect and distribute financial reports systematically beyond the Budget Committee and PA. Are they published on the web somewhere?</p>
			Ineffective		

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)	3. Gaps (What's Missing/ Next Steps)	
	Yes	No				
	Highly Effective	Effective	Somewhat Effective	Ineffective		
					<p>Description</p> <p>five years Unrestricted General Fund balances over 10%, increases in revenues, and increases in expenditures as per CCFS- 311 reports: http://extranet.cccco.edu/Portals/1/CFFP/Fiscal Services/Accountability/trends/1314/Mt. San Antonio Fiscal Trend Analysis 12 13.pdf</p> <p>Bond election 2008, Measure RR to fund College facilities</p> <p>Grants and increases in categorical funds; Board of Trustees Agendas</p> <p>Proposed budgets are presented to Budget Committee, PAC, President's Cabinet, and the Board of Trustees. They are disseminated to all Managers, constituency groups, and are included in the College Information</p>	<p>Summary will be prepared by Fiscal Services.</p> <p>Need to obtain and determine examples of evidence.</p> <p>Fiscal Services to determine new grants and categorical augmentations. Narrative to be obtained from Board Agendas, contracts, and program managers.</p> <p>Posted on the website at a very summarized level. Perhaps there could be a specific section to include the complete Adopted Budget Summary Report.</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?) Description	3. Gaps (What's Missing/ Next Steps)	
	Yes	No	Systematically Collected?			
	Highly Effective	Somewhat Effective	Ineffective	Yes	No	
				<p>System (Sungard). Examples can be found: President Cabinet Notes: August 19, 2014 http://www.mtsac.edu/president/cabinet-notes/CabinetActionNotes140819.pdf</p> <p>Budget Committee Minutes: September 4, 2014 http://www.mtsac.edu/governance/committees/budget/archive.html</p> <p>Mt. SAC Website: http://www.mtsac.edu/about/facts/budget.html</p> <p>PAC Minutes: http://www.mtsac.edu/governance/committees/pac/memory/2013/PACMinutes-9.11.13.pdf</p> <p>e-mail to managers list- serve and constituent groups.</p> <p>Board of Trustees Minutes: http://www.mtsac.edu/governance/trustees/B</p>		
					Fiscal Services will provide copies.	

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)	3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	No		
<p>III.D.2. Discuss at next BC Meeting 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. CW IID1, IID1a, IID2c</p>	X			<p><u>OTMinutePacket-6.25.14.pdf</u></p> <ul style="list-style-type: none"> Board Policies 6200, 6250, 6300, 6305 Administrative Procedures 6200, 6250, 6300, 6305 PIE Process Research Department PIE Analyses Institutional Effectiveness Committee Web Page PAC Strategic Plan Budget Committee Website <p>I think that the question of how well the institutions' financial planning is grounded in mission and goals needs discussion at Budget Committee.</p> <p>Policies and procedures are certainly in place and will be easy to</p>	<p>The College's Board Policies, Administrative Procedures, and governance committees all work effectively to ensure financial planning is focused on the College mission. Dissemination of this information is not quite as good as it should be, and classified staff participation in PIE and financial planning is not where it should be. A BP or AP or perhaps a procedural document from the Budget Committee and/or IEC detailing specifically how administrative and academic departments should include classified staff in PIE and financial planning would improve this area.</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	Description	Systematically Collected? Yes No	
				<p>document.</p> <p>Budget Committee needs to discuss how effectively and timely financial information is disseminated??</p> <p>Financial planning is integrated with the Student Equity Plan, Matriculation Plan, Basic Skills Plan, Educational Master Plan, Facilities Plan, Information Technology Plan, PIE, and the Strategic Plan.</p> <p>The institution has policies and procedures to ensure sound fiscal financial practices as established in BP 6300 http://www.mtsac.edu/governance/trustees/abp/BP%206300%20-%20Fiscal%20Management.pdf and Fiscal Independence Plan.</p> <p>Budgets and actuals are presented to the Budget Committee, PAC, President's Cabinet, and the Board</p>		<p>AP 6300 Fiscal Management needs to be updated.</p> <p>Copy will be provided by Fiscal Services.</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)	3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No		
					<p>Description</p> <p>of Trustees as required by Title V, Section 58300. The Tentative Budget is presented and approved by the Board of Trustees on or before June 30, and the Adopted Budget on or before September 15.</p> <p>Board of Trustees Agenda: September 10, 2014 pages 76 http://www.mtsac.edu/governance/trustees/BOAgendaPacket-9.10.14.pdf</p> <p>Quarterly Financial Status Report presented to the Board of Trustees: Agendas Pages 23 and 25 http://www.mtsac.edu/governance/trustees/BOAgendaPacket-9.10.14.pdf</p> <p>Budget Committee Minutes: September 4, 2013 http://www.mtsac.edu/governance/committee</p>	<p>Systematically Collected?</p> <p>Yes No</p>

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)	
	Highly Effective	Effective	Somewhat Effective	No	Description		Systematically Collected? Yes No
<p>III.D.3. Discuss at next BC Meeting</p> <p>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. CW IID1d</p>					<p>s/budget/archive.html</p> <p>PAC Minutes: http://www.mtsac.edu/governance/committees/pac/memory/2013/PACMinutes-9.11.13.pdf</p> <p>They are also disseminated by e-mail to all Managers and constituency groups.</p> <p>The budgets and actuals are included in the College Information System (Sungard). College users have 24/7 access to financial information.</p> <ul style="list-style-type: none"> • Budget Committee Membership • Annual Budget Cycle • Budget Process document not updated since 2010 (http://www.mtsac.edu/governance/committees/budget/). • Surveys show classified employees do not participate in the budget processes 	<p>X</p> <p>X</p> <p>X</p>	<p>Fiscal Services will provide copies of the e-mails.</p> <p>Many departments typically do not review and analyze budget needs annually. They rely on “status quo” budgets, but do not always use the “Immediate Needs” and “New Resource Allocation” process appropriately. Not all employees given opportunity to participate in</p>

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?) Description	Systematically Collected? Yes No	3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	No Somewhat Effective			
				<p>or PIE process.</p> <p>Budget process and resource allocation is well documented and participation is encouraged.</p> <p>The College follows an established “Budget Review and Development Guide” that is reviewed by the Budget Committee.</p> <p>The College uses a collaborative collegial model that includes top-down and bottom-up approaches for allocating resources.</p> <p>Budget Review and Development Guide.</p> <p>Memo from Budget Committee to the</p>		<p>PIE process for their departments and have no perceptible input into the budget process at the classified employee level. If the Budget Committee is charged with ensuring budgeting processes are followed, then the inclusion of all constituencies participating in the budget and PIE process should be documented in that PIE process, i.e. meeting notes with member/participants listed.</p> <p>Budget Review and Development Guide (March 2010). The resource allocation was used for the first time in the 2013-14 New Resources Allocation Process. The Budget Committee made some modifications to the calendar that need to be updated. Some budget development procedures will also need to be updated.</p> <p>Fiscal Services will provide</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Yes		No		Description	Systematically Collected?	
	Highly Effective	Effective	Somewhat Effective	Ineffective			
<p>III.D.6. - <u>Richard, Mike, Gary, Rosa</u> Financial documents, including the budget, have a high degree of credibility and accuracy, and reflect appropriate allocation and use of financial resources to support student learning programs and services. CW IID2a</p>		X			<p>Campus announcing the New Resources Allocation Process.</p> <p>Budget Committee Minutes: May 7, 2014 http://www.mtsac.edu/governance/committees/budget/memory/2014/2014-05-07.pdf</p> <ul style="list-style-type: none"> • Large end of year budget variances • Significant periodic budget transfers <p>No question about the accuracy and credibility of financial documents. Budget Committee may want to discuss "appropriate allocation." I do not see a gap here.</p>	X	<p>copy of campus announcement.</p> <p>It should be easy to identify examples of financial documents that have been reviewed externally and accuracy verified. Appropriate allocation of funds may be demonstrated by the number and types of programs at the College, the number of programs and services that were kept active despite the financial crisis, and the fiscal responsibility of the College.</p>
	X				<p>Financial information including budget is</p>	X	

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)	
	Yes		No		Description	Systematically Collected?		
	Highly Effective	Effective	Somewhat Effective	Ineffective		Yes		No
					<p>audited by independent auditors. The College has a long history of receiving unmodified audit opinions. These are the best opinions an auditor can issue.</p> <p>Financial audits. http://www.mtsac.edu/about/facts/audit-report.html</p> <p>Bond Financial and Performance Audits. http://www.mtsac.edu/about/construction/audits.html</p> <p>Fiscal Independence Report.</p>			
<p>III.D.7. - <u>Richard, Mike, Gary, Rosa</u> Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately. CW IID2b</p>	X				<ul style="list-style-type: none"> Annual audit report Colleges response to audit findings <p>Management reports, MDA section of audits; very few if any audit findings in the last few years.</p>	X	X	Will be provided by Fiscal Services.

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)	3. Gaps (What's Missing/ Next Steps)		
	Yes	No	Systematically Collected?				
	Highly Effective	Effective	Somewhat Effective	Ineffective	Description	Yes	No
	X				Financial audits: See Sections Schedule of Findings and Questioned Costs. http://www.mtsac.edu/about/facts/audit-report.html	X	
III.D.8- <u>Richard, Mike, Gary, Rosa</u> The institution's financial and internal control systems are evaluated and assessed for validity and effectiveness, and the results of this assessment are used for improvement. CW IID2e	X				<ul style="list-style-type: none"> Annual external audit <p>Not sure of the details of how the auditors' comments on internal controls outside of audit reports are addressed?</p> <p>As changes or new processes are developed, the Fiscal Services managers are constantly evaluating the internal controls, to be in compliance with the Fiscal Independence and BP 6300 Fiscal Management.</p> <p>Internal Controls are evaluated by independent auditors. See independent Auditor's report on Internal Controls over</p>	X	

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?) Description	Systematically Collected?		3. Gaps (What's Missing/ Next Steps)
	Yes	No			Yes	No	
	Highly Effective	Effective	Somewhat Effective	Ineffective			
					Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. http://www.rmtsac.edu/about/facts/audit_report.html		
					Evaluation of internal controls to obtain Fiscal Accountability.	X	Copy will be provided by Fiscal Services.
					Report on compliance of internal controls for Fiscal Independence.	X	Copy will be provided by Fiscal Services.
	X				<ul style="list-style-type: none"> College reserves Adopted Budget 	X	
	X				Evidence may be found in the rare need to borrow to meet ongoing commitments. TRANS funds not needed in past years?		
III.D.9. - Richard, Mike, Gary, Rosa 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. CW IIID3a					Sufficient Fund Balances of reserves over the 10% Board Policy – CCSF 311	X	

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No	Description	Systematically Collected? Yes No	
					<p>Reports.</p> <p>Report for last five fiscal years fund balance (reserves).</p> <p>TRANS Issuance (This is an example of a financial emergency).</p> <p>Cash flow and position is prepared daily by the Fiscal Services Department.</p> <p>Issuance of Bond Measure RR on August 2013 to have sufficient cash to fund capital projects.</p> <p>With respect to risk management; the following items may be included:</p> <p>Self-Insurance Program for the risk of loss of Property (ASCIP). Audit Report http://www.mtsac.edu/about/facts/pubs/2012-13_financial_audit.pdf</p> <p>College has a Health and Safety Committee.</p>		<p>Will be prepared by Fiscal Services.</p> <p>Narrative will be included in the 2013-14 audit when completed.</p> <p>Examples will be provided by Fiscal Services.</p> <p>Narrative will be included in the 2013-14 audit report.</p> <p>Narrative will be needed.</p> <p>Narrative needed.</p>

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)	3. Gaps (What's Missing/ Next Steps)
	Yes	No			
	Highly Effective	Effective	Somewhat Effective	Ineffective	
				Minutes Workers Compensation is provided by the Southern California Community College District JPA Audit Report http://www.mtsac.edu/about/facts/pubs/2012-13_financial_audit.pdf	
III.D.10. - Richard, Mike, Gary, Rosa 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. CW IID3b	X			Role of Public Safety. Audit reports, required financial aid reports, auxiliary audits.	Narrative needed.
	X			Financial Aid and Grants are audited as part of the independent audit. See financial audit reports http://www.mtsac.edu/about/facts/audit_report.html Auxiliary Services audits.	Fiscal Services will provide financial audits.
III.D.11. - Richard, Mike,	X			Foundation audits http://www.mtsac.edu/foundation/foundation_annual_financials.html <ul style="list-style-type: none"> Annual audit 	Need to include 2013 audit report.

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	No	Description	Systematically Collected?	
<p>Gary, Rosa 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. CW IIID1c</p>	X			<p>report</p> <ul style="list-style-type: none"> Adopted Budget Cash flow analysis ? <p>Board policy, audit reports, Budget Committee meeting minutes, Cabinet meeting notes, financial reports.</p> <p>Review Educational Master Plan, Facilities Master Plan, and Information Technology Plan.</p> <p>Plans to issue bonds in Summer 2015 to finance capital projects.</p> <p>Summary of Unrestricted General Fund balances over 10% Board Policy – CCSF 311 Reports</p> <p>Adopted Budgets Board of Trustees Minutes, Example http://www.mtsac.edu/governance/trustees/BOTMinutePacket2-</p>	X	<p>Narrative to determine long-term plans.</p> <p>Narrative.</p> <p>Fiscal Services will provide the report.</p> <p>Need to address the structural deficit.</p>

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)	
	Highly Effective	Yes		No		Systematically Collected?		
		Effective	Somewhat Effective	Ineffective	Yes	No		
<p>III.D.12. - <u>Richard, Mike, Gary, Rosa</u> 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. CW IID3c, d</p>		X			<p><u>9.11.13.pdf</u></p> <p>Payment of liabilities and future obligations are included in the annual financial audit, Note Long Term Debt. http://www.rmtsac.edu/about/facts/audit_report.html</p>	X		
		X			<ul style="list-style-type: none"> Annual audit report OPEB report <p>Tentative and approved budget, Budget Committee meeting notes, actuarial study and reports, Board policy, and are there specific reports that show liabilities associated with compensated absences and other similar obligations? How are these liabilities reported other than as part of the financial statements and approved budgets?</p>	X	<p>How should the accreditation report address the recent history of not making payments into the OPEB Trust?</p>	

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No	Description	Systematically Collected? Yes No	
	X				Actuarial Report Financial Audit, see Note Post Employment Healthcare Benefits. http://www.mtsac.edu/about/facts/audit_report.html Budget Committee recommendation to fund to make OPEB payment, see minutes. http://www.mtsac.edu/governance/committees/budget/memory/2014/2014-03-19.pdf OPEB Trust payment for 2014-15 Board of Trustees Agenda. http://www.mtsac.edu/governance/trustees/BOTAgendaPacket-9.10.14.pdf	X	Copy provided by Fiscal Services.
III.D.13. - <u>Richard, Mike, Gary, Rosa</u> On an annual basis, the institution assesses and allocates resources and repayment of any locally incurred debt instruments that can affect the financial condition of the institution. CW IID3e	X				Bond audit reports, COPS debt service is covered by BOND funds in an escrow account. Was TRANS-type debt incurred in any of recent years, if so how was the debt cleared? What documentation exists to show that funds were budgeted to cover the debt	X	Budget Committee should discuss these questions.

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	No	Description	Systematically Collected? Yes No	
	X			(Tentative Budget). What other locally incurred debt instruments exist? Do the Bond Anticipation Notes (BAN) fall into this category? BAN audit reports. Payment of Bonds, TRANS, and BANS will be included in the audit financial report under the notes: Tax and Revenue Anticipation Notes, Loans Payable, General Obligation Bonds, Bond Anticipation Notes, and Defeased Debt Lease Revenue Bonds	X	Will be included in the 2013-14 audit when audit report is completed.
Ill.D.14. - <u>Richard, Mike, Gary, Rosa</u> All financial resources, including short- 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. CW IIID2d	X			Financial and performance audits of Bond and BAN funds. Citizens Oversight reports, annual reports of bond-funded construction activity should clearly show that funds are used as intended. Required reporting for specific grants. Are all grants subject to	X	

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)	
	Yes		No		Description	Systematically Collected?		
	Highly Effective	Effective	Somewhat Effective	Ineffective		Yes		No
	X				<p>required reporting? Are any grant funds not subject to outside oversight? If so, how are we ensuring that funds are spent according to the purpose of the grant?</p> <p>Audited by independent auditors. See financial audit reports and bond performance and financial audits: http://www.mtsac.edu/about/facts/audit-report.html http://www.mtsac.edu/about/construction/audits.html</p>	X		
<p>III.D.15. - Richard, Mike, Gary, Rosa 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. CW IID3f</p>		X			<p>Budget Committee should discuss these questions and prepare a list of deficiencies if any.</p>	X		

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	Description	Systematically Collected? Yes No	
<p>III.D.16. – Gary, Audrey, Irene, Rosa 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. CW IID3g</p>	X			<p>Student Services' external contracts relate to federal grants received in support of services to eligible student populations. All reports are completed on time and there have been no audit exceptions. The grants are aligned with the College's mission and goals.</p> <p>Specific examples of contracts should be identified in the report, terms and conditions of contracts should contain controls to monitor performance of contracted entities.</p> <p>Contractual agreements are in accordance with Board Policy 6340 Contracts http://www.mtsac.edu/about/construction/audits.html</p> <p>Authority to sign contractual agreements is in</p>	X	<p>All contracts for services and supplies should be available for review. Contract terms should be periodically reviewed. (Budget Committee should discuss types of contracts in addition to construction and service contracts related to operations).</p>
	X				X	

ACCJC "New" Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?			2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	Description	Systematically Collected? Yes No	
				accordance with BP6150 http://www.mtsac.edu/governance/trustees/a/bbp/BP%206150%20-%20Designation%20of%20Authorized%20Signatures.pdf		
				Board of Trustees Minutes show evidence of contract approvals.		
Standard IV: Leadership and Governance						
IV.A.2. – Faculty Members The institution establishes and implements written policy authorizing administrator, faculty, and staff participation in decision-making processes. The policy makes provisions for consideration of student views and judgments in those matters in which students have a direct and reasonable interest. Policy specifies the manner in which individuals bring forward ideas and work together on appropriate policy, planning, and special-purpose committees. CW IVA2	X			BP/AP2015 BP/AP3255 BP/AP7120 College Committees Academic Senate AMAC PAC.		How do we identify the decision making related Academic Senate, AMAC, PAC, and other committees? What other BPs and APs address this question?
		X			<ul style="list-style-type: none"> • Shared governance policies. • College-wide committee structure. 	X X

ACCJC “New” Standards Gap Analysis – Budget Committee

Standard	1. Do we meet the Standard?				2. Evidence (Based on What Data?)		3. Gaps (What's Missing/ Next Steps)
	Highly Effective	Effective	Somewhat Effective	No	Description	Systematically Collected? Yes No	
IV.A.3. – Faculty Members Administrators and faculty have a substantive and clearly defined role in institutional governance and exercise a substantial voice in institutional policies, planning, and budget that relate to their areas of responsibility and expertise. CW IVA2a	X				Budget Committee Academic Senate AMAC IEC		What documents demonstrate what the roles are?

File location: Dropbox\ACCJC 2016\Gap Analysis\Committee Templates – Budget Committee

- Irene Malmgren – Blue
- Gary Nellesen – Red
- Mark Fernandez – Teal
- Richard McGowan – Purple
- Lance Martin – Green
- Audrey Yamagata Noji – Pink
- Rosa Royce - Gray



Create Survey

Upgrade for more meaningful results: View all your responses and get powerful analysis. Upgrade ->

Mt. SAC Gap Analysis Survey (Ac...

Summary Design Survey Collect Responses Analyze Results

CURRENT VIEW

RESPONDENTS 6 of 6

Export All Share All

+ FILTER - COMPARE - SHOW

No rules applied

Rules allow you to FILTER, COMPARE and SHOW results to see trends and patterns. [Learn more >](#)

Question Summaries Data Trends Individual Responses

All Pages

PAGE 2

Customize Export

SAVED VIEWS (1)

Original View (No rules applied)

+ Save as...

EXPORTS

SHARED DATA

No shared data

Sharing allows you to share your survey results with others. You can share all data, a saved view, or a single question summary. [Learn more >](#)

Share All

The college's mission guides institutional decision-making, planning, and resource allocation and informs institutional goals for student learning and achievement.

Answered: 6 Skipped: 0

Do we meet the standard?



0 1 2 3 4 5

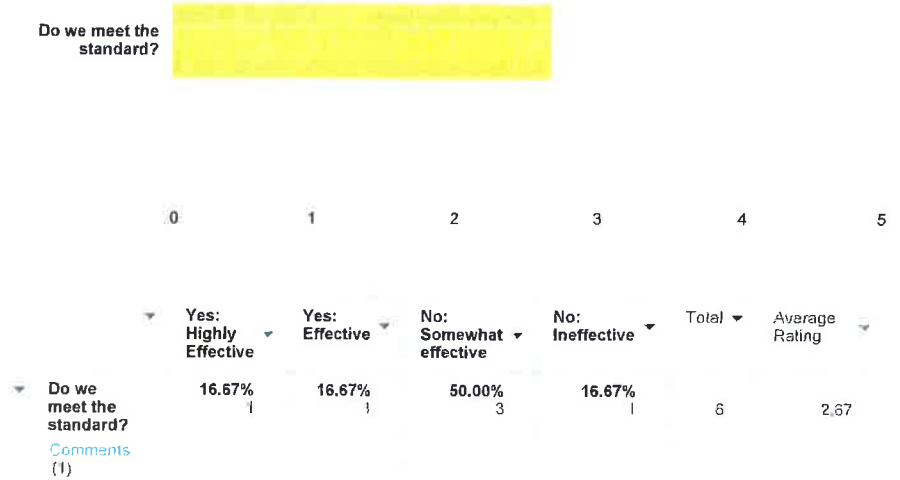
	Yes: Highly Effective	Yes: Effective	No: Somewhat effective	No: Ineffective	Total	Average Rating
Do we meet the standard? Comments (1)	16.67%	16.67%	66.67%	0.00%	6	2.50

Q2

Customize Export

The institution uses assessment data, organizes its institutional processes and allocates and reallocates resources to support student learning and student achievement.

Answered: 6 Skipped: 0

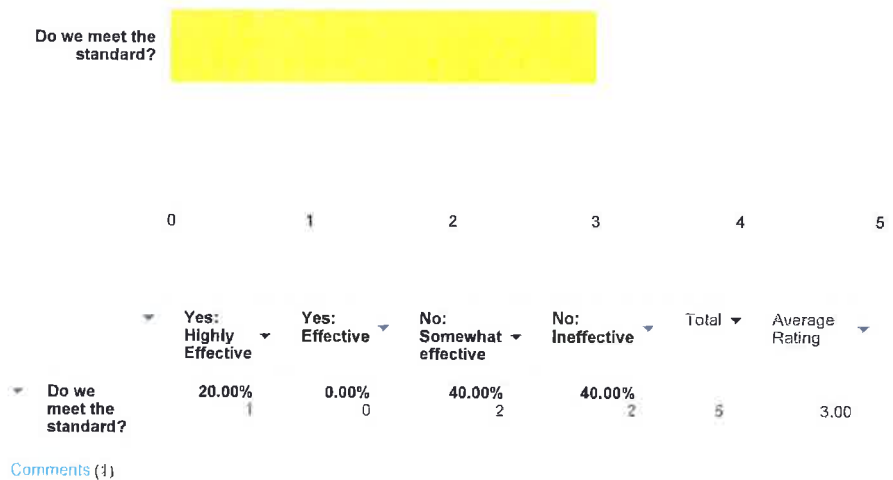


Q3

[Customize](#) [Export](#)

The institution regularly evaluates its policies and practices in educational programs and student and learning support services, resource management, and governance to assure their effectiveness in supporting academic quality and accomplishment of mission.

Answered: 5 Skipped: 1



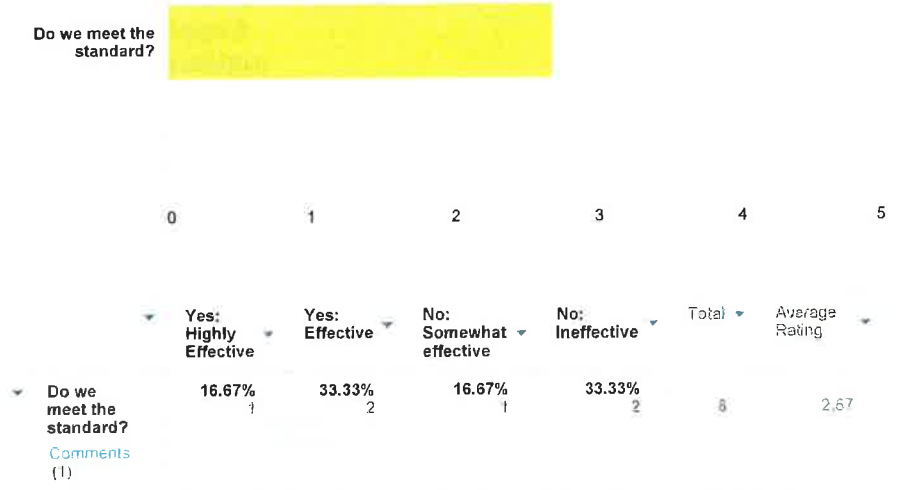
Q4

[Customize](#) [Export](#)

The institution engages in continuous, broad based, systematic evaluation and planning. The institution integrates program

review, planning, and resource allocation that leads to accomplishment of its mission and improvement of institutional effectiveness and academic quality. Institutional planning addresses short- and long-range needs for educational programs and services and for human, physical, technology, and financial resources.

Answered: 6 Skipped: 0

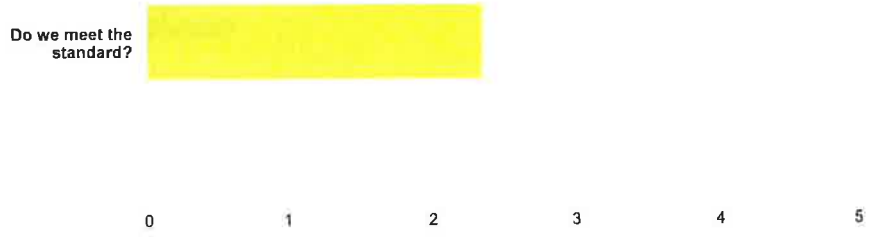


Q5

Customize Export

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.

Answered: 6 Skipped: 0



	Yes: Highly Effective	Yes: Effective	No: Somewhat effective	No: Ineffective	Total	Average Rating
Do we meet the standard?	33.33% 2	0.00% 0	66.67% 4	0.00% 0	6	2.33

[Comments \(1\)](#)

Q6

[Customize](#) [Export](#)

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.

Answered: 6 Skipped: 0

Do we meet the standard?



0 1 2 3 4 5

	Yes: Highly Effective	Yes: Effective	No: Somewhat effective	No: Ineffective	Total	Average Rating
Do we meet the standard?	33.33% 2	0.00% 0	66.67% 4	0.00% 0	6	2.33

[Comments \(1\)](#)


Q7

[Customize](#) [Export](#)

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.

Answered: 6 Skipped: 0

Do we meet the standard?



	0	1	2	3	4	5	
Do we meet the standard?							
		Yes: Highly Effective	Yes: Effective	No: Somewhat effective	No: Ineffective	Total	Average Rating
Do we meet the standard?		16.67% 1	16.67% 1	50.00% 3	16.67% 1	6	2.67

[Comments \(1\)](#)


Q8

[Customize](#) [Export](#)

The institution establishes and implements written policy authorizing administrator, faculty, and staff participation in decision-making processes. The policy makes provisions for consideration of student views and judgments in those matters in which students have a direct and reasonable interest. Policy specifies the manner in which individuals bring forward ideas and work together on appropriate policy, planning, and special-purpose committees.

Answered: 6 Skipped: 0

Do we meet the standard?



	0	1	2	3	4	5	
Do we meet the standard?							
		Yes: Highly Effective	Yes: Effective	No: Somewhat effective	No: Ineffective	Total	Average Rating
Do we meet the standard?		16.67% 1	16.67% 1	33.33% 2	33.33% 2	6	2.83

[Comments \(1\)](#)

Community: [Developers](#) • [Facebook](#) • [Twitter](#) • [LinkedIn](#) • [Our Blog](#) • [Google+](#) • [YouTube](#)

About Us: [Management Team](#) • [Board of Directors](#) • [Partners](#) • [Newsroom](#) • [Office Locations](#) • [Jobs](#) • [Sitemap](#) • [Help](#)

Policies: [Terms of Use](#) • [Privacy Policy](#) • [Anti-Spam Policy](#) • [Security Statement](#) • [Email Opt-In](#)



Language: [English](#) • [Español](#) • [Português](#) • [Deutsch](#) • [Nederlands](#) • [Français](#) • [Русский](#) • [Italiano](#) • [Dansk](#) • [Svenska](#) • [日本語](#) • [한국어](#) • [中文\(繁體\)](#) • [Türkçe](#) • [Norsk](#) • [Suomi](#)

Copyright © 1999-2014 SurveyMonkey



+ Create Survey

Upgrade for more meaningful results: View all your responses and get powerful analysis. Upgrade ->

Mt. SAC Gap Analysis Survey (Ac...

Summary Design Survey Collect Responses Analyze Results

CURRENT VIEW

+ FILTER + COMPARE + SHOW

No rules applied

Rules allow you to FILTER, COMPARE and SHOW results to see trends and patterns. [Learn more](#)

SAVED VIEWS (1)

Original View (No rules applied)

+ SHOW ALL

EXPORTS

SHARED DATA

No shared data

Sharing allows you to share your survey results with others. You can share all data, a saved view, or a single question summary. [Learn more](#)

Share All

RESPONDENTS: 6 of 5

Export All Share All

Question Summaries Data Trends Individual Responses

Respondent #5

All Pages

#5

COMPLETE

Edit Delete Export



Collector: Web Link (Web Link)
Started: Friday, September 05, 2014 12:06:13 PM
Last Modified: Friday, September 05, 2014 2:22:05 PM
Time Spent: 02:15:52
IP Address: 72.215.124.135

PAGE 2

Q1: The college's mission guides institutional decision-making, planning, and resource allocation and informs institutional goals for student learning and achievement.

Do we meet the standard?
Comment:

No: Somewhat effective
We have an excellent mission, but regrettably some of the administrators tend to forget about the mission and have their decisions based solely on FTEs and receiving subsidies rather than focusing on the best interests of the students and the local community that we serve. Our mission is to, "support students in achieving their educational goals in an environment of academic excellence." How can we claim that we support student achievement when the instruction office wants to cut transfer and program applicable courses in favor of GEs that have higher enrollment simply because they generate more FTEs? FTEs do not translate into "support for student achievement" the translate into "fiscal achievement" for the college at the expense of the students who have been kicked out of classes that they were enrolled in because the VPI expects all classes to be 90% full a month before the end of registration.

Q2: The institution uses assessment data, organizes its institutional processes and allocates and reallocates resources to support student learning and student achievement.

Do we meet the standard?
Comment:

No: Somewhat effective
This ineffective as well because the college responds very slowly to accommodate the resource requests that departments needs with regards to personnel. Requests for equipment, supplies, and additional funds are usually provided within a year or two, but request for additional essential personnel (faculty and staff) are typically ignored or not granted. The college seems to create and replace management positions promptly, but it takes years to get the college to create new faculty or staff positions to support programs.

Q3: The institution regularly evaluates its policies and practices in educational programs and student and learning support services, resource management, and governance to assure their effectiveness in supporting academic quality and accomplishment of mission.

Do we meet the standard?
What evidence/data is there? Is it systemic? What gaps exist?

No: Ineffective
This is too broad of a question and covers multiple areas. I believe that we do a good job with some, but not all of the areas listed.

Q4: The institution engages in continuous, broad based, systematic evaluation and planning. The institution integrates program review, planning, and resource allocation that leads to accomplishment of its mission and improvement of institutional effectiveness and academic quality. Institutional planning addresses short- and long-range needs for educational programs and services and for human, physical, technology, and financial resources.