

III.D Financial Resources

Planning

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. (ER 18)

Evidence of Meeting the Standard

The GCCCD Educational Master Plan articulates the priorities for districtwide planning, budget development, and resource allocation ([IID1-01](#)). The Grossmont College *2016-2022 Strategic Plan* further informs college-level financial planning and resource allocation. The efficient allocation of revenues within the framework of these priorities ensures that financial resources are sufficient to sustain and enhance learning programs and services at Grossmont College.

Through collaborative decision-making among participatory governance committees and councils, the district and college have effectively managed financial resources to support the college vision and mission, despite enrollment fluctuations and ongoing increases in operating expenditures, as can be seen in the Adoption Budgets from the past three years ([IID1-02](#); [IID1-03](#); [IID1-04](#)).

To facilitate ongoing stability, the district established and utilizes the Income Allocation Model (IAM) to allocate Unrestricted General Funds to Grossmont and Cuyamaca Colleges ([IID1-05](#)).

As detailed further in Standard IV.D.3, the IAM includes consideration of the colleges' FTES targets, increases in fixed costs, and prior year expenditures. The IAM is reviewed annually and adjusted as needed to support the development, maintenance, and enhancement of programs and services across the district. Per the IAM, adequate resources were available for fiscal year 2018-2019 Adoption Budget to fund all Grossmont College, Cuyamaca College, District Services, and districtwide expenses ([IID1-02](#), p. 15-29).

The Grossmont College participatory governance system facilitates requests for and allocation of financial resources, and ensures transparency as budgetary recommendations are made to the college president. In fall 2017, Grossmont College began a process to establish a new model for participatory governance, which launched in spring 2019. The Budget Committee was one of seven governance committees established during this process. The Budget Committee is co-chaired by the Vice President of Administrative Services and a Classified or Faculty representative selected by the committee membership. The Budget Committee is charged with promoting transparency and constituency understanding of the budget, working to ensure that the budget allocation process is driven by collegewide planning and strategic priorities, and making recommendations to the College Council on issues related to budget development and management ([IA3-03](#)). In addition, the Budget Committee provides ongoing oversight in relation to budget changes and information at the State and district levels to ensure that the campus community is informed. The Budget Committee used the spring 2019 semester primarily as an educational period for its members, discussing and learning various aspects of the budget process as it met each month from February to May. The committee co-chairs provided a summary of progress and next steps in a report to College Council at the end of the semester ([IID1-06](#)).

Grossmont College maintains an adequate annual budget to meet program needs. Per the 2018-2019 Adoption Budget, Grossmont College's available Unrestricted General Fund (UGF) budget is \$72,530,497 ([IID1-02](#), p. 16). The UGF covers campus-wide projected expenses, including cost increases for salaries and benefits for current positions, as well as vacant positions that are approved to be replaced through established processes. The total in the 2018-2019 Adoption Budget Restricted General Fund (RGF) is \$33,601,041 ([IID1-02](#), p. 17). The RGF includes federal, state, and local funding.

The college also maintains sufficient revenues to grow educational programs. Unrestricted General Fund revenues increased from \$59.2 million in 2015-2016 to \$72.5 million in 2018-2019. The total Restricted General Fund budget increased from \$15.9 million to \$33.6 million during the same period. Total combined Unrestricted and Restricted Funds for 2018-2019 are \$106.1 million.

Grossmont College regularly seeks grant resources to help fund new and ongoing initiatives and promote innovation. For example, the college received a federal Hispanic Serving Institution Title V award in October of 2015 in the amount of \$2.6 million paid over five years to fund the program “Via Rápida: Accelerating Student Success and Completion at Grossmont College” ([IID1-07](#)). The Via Rápida First Year Experience Program provides ongoing social and academic support throughout students’ first year at the college. The program promotes academic achievement, social integration and personal growth. Aligned with the College’s strategic plan, Via Rápida works to enhance the students’ college experience while increasing college enrollment, retention, persistence and completion. Grossmont also received federal grant funding in 2017 in the amount of \$1.6 million from the America’s Promise Grants Program ([IID1-08](#)). The funding came to the college as a member of a consortium created to expand regional partnerships to provide a pipeline of workers to meet employer needs, facilitate regional worker opportunities to obtain high-wage, high-skill employment and reemployment, and design instruction to address specific industry needs leading to measurable positive outcomes for eligible workers and other adults.

Grossmont College restricted revenue sources also include the College Bookstore Special Revenue Fund, the Child Development Center Special Revenue Fund, the Associated Students of Cuyamaca College Enterprise Fund, and Capital Outlay Projects and Proposition “V” construction funds ([IID1-02](#), p. 31).

As the college engages in the first cycle of planning and resource allocation using its new governance system, it has found opportunities for continued improvement. At the time the ISER was written, the college was developing an improved process to streamline annual planning (described in Standard I.B.4). The new Annual Unit Planning form will serve as a single source for request documentation and strengthen the integration between resource allocation and program review. Each of the resource committees (Facilities, Technology, Staffing, Budget) will have the opportunity to review the AUPs and prioritize requests that fall into their purview. The College Council will review the committee’s prioritization recommendations, which they may choose to forward to the President for final review and approval.

Analysis and Evaluation

Grossmont College has sufficient revenues to support educational improvement and innovation, and its finances are managed with integrity in a manner that ensures financial stability. The new governance model provides a process for setting priorities and funding institutional improvements. Overall, institutional resources are sufficient to ensure financial solvency.

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 college mission statement aligns with its strategic priorities and informs financial planning. The mission and priorities are developed, discussed, and established through a participatory governance process in which all constituencies have the opportunity to participate in dialogue, activities, and decisions that support mission fulfillment. An annual college-wide planning forum brings together constituents from across the college for presentations and discussion regarding priorities and areas of focus ([IB1-09](#)). The Grossmont College 2016-2022 *Strategic Plan* was developed through input and engagement with the College community and the current strategic priorities of outreach, engagement, retention and institutional capacity were developed through this process.

The college mission and strategic priorities drive fiscal planning, with the understanding that all activities should improve or enhance student success and equity. Information provided through the formally established Program Review process helps programs to develop their resource requests for faculty, classified staff, facilities enhancements, technology, etc. These requests currently are being processed directly through the various governance committees, which prioritize the requests for their respective areas and present their recommendations to College Council. As noted in Standard III.D.1, the college is in the process of streamlining this structure by developing an Annual Unit Plan (AUP) process through which all departmental resource requests will be presented with the requests then being distributed to the appropriate committees.

Fiscal resources have been allocated to support multiple institutional plans and initiatives, including:

- Staffing:
 - Since 2016-17, the college has replaced full-time faculty positions that became vacant due to retirement in accordance with the faculty hiring priorities process, and replaced classified staff positions as they became vacant.
 - In 2015-16 the district received \$1 million from the State to hire new full-time faculty to address needs identified through the program review and institutional planning processes, which allowed the college to increase full-time faculty staffing to achieve objectives in enrollment, programs and services in support of student success ([IIID2-01](#)).

- The district received \$765,000 in 2018-2019 to hire additional new full-time faculty. Grossmont College is in the process of hiring six net-new faculty to address staffing needs as identified through the program review process.
- Facilities:
 - Invested in capital improvement projects to enhance the learning experience for students that include landscape and environmentally sustainable initiatives. In 2017-18 the college spent \$16.5 million on capital construction and improvements ([IID1-02](#), p. 46 & 52).
 - Current construction projects include a new Performing and Visual Arts Complex with anticipated opening in fall of 2019; a new Science, Math and Career Tech Complex; athletic field, track and scoreboards, including ADA accessibility upgrades; and planning for a new Arts, Languages and Communication Complex.

Analysis and Evaluation

Financial planning is aligned with the college's mission and priorities. Policies and procedures ensure institutional financial stability and there is regular dissemination of financial information, including the state of the college budget, through the Budget Committee, College Council, and public Board meetings.

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

Grossmont College follows the processes for financial planning and budget that are documented in Board Policy 6200 ([IID3-01](#)). The policy requires that the Chancellor present a budget to the Governing Board prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual on an annual basis. Administrative Procedure 6200 (Budget Preparation) requires that budget planning supports institutional goals and is linked to the Strategic Plan ([IID3-02](#)). As part of the 2018-19 Tentative Budget process, on June 19, 2018, at the Joint Board of Trustees and District Strategic Planning and Budget Council workshop, Grossmont College, Cuyamaca College, and District Services personnel gave a presentation focused on progress and opportunities related to the implementation of the 2016-2022 GCCCD Strategic Plan; the presentation described how planning was reflected in budget priorities ([IID3-03](#)).

The District Budget Calendar includes a presentation of the tentative and adoption budgets development. The tentative budget is presented to the Board no later than July 1, and the adoption budget no later than September 15 ([IID3-04](#)).

The budget development process initially takes place in the District Strategic Planning and Budget Council (DSP&BC) ([IID3-05](#)). DSP&BC serves in an advisory capacity to the Chancellor on development and evaluation of college and district strategic plans and budget planning priorities based on the district vision and goals. The Council includes consultation with constituent groups, including Academic and Classified Senate, American Federation of Teachers guild (AFT), California School Employees Association (CSEA), Associated Student Government, and the Administrators' Association. Subsequent recommendations are provided to the Chancellor who then presents the final recommendations to the Governing Board. After Board approval, the budget is posted on the district website ([IID3-06](#)).

Grossmont College receives its allocation based on a formula in the Income Allocation Model for allocation of Unrestricted General funds to help the college fulfill its mission and goals ([IID1-05](#)). Prior to implementing Workday as the financial software for the district, each year during budget development, campus managers including vice presidents, deans, and directors were given budget worksheets that indicated prior year actual expenditures, current year budget, and current year-to-date expenses. Campus managers reviewed the budgets and submitted changes to the college Business Services Department. The prior year adopted budget was moved to the next year budget after any one-time items were removed and after salary adjustments for the new fiscal year. Budget managers could request changes through the budget worksheets, including transfers among non-salary accounts. Currently the district and college are working to implement the same process in Workday.

As noted in Standard III.D.1, the college is developing an Annual Unit Plan (AUP) process to streamline the resource request structure, allowing departments to submit all requests at one time. As part of this process an AUP calendar is being developed to consolidate all of the current committee request calendars into one.

Analysis and Evaluation

Grossmont College follows clearly established processes for financial planning and budget development. The program review and annual planning processes provide all departments with opportunities to develop action plans and request resources. Department managers are included in budget preparation.

Fiscal Responsibility & Stability

III.D.4 Institutional planning reflects a realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.

Evidence of Meeting the Standard

The District Business Services office creates the Tentative and Adoption Budgets for all funds, and distribution between the two colleges is based on the Income Allocation Model. The budget development process begins with the release of the governor's annual budget in January for the following fiscal year. The GCCCD Business Office then determines the total projected revenue for the district for the next year. The Tentative Budget is presented to the Governing Board by July 1, and the Adopted Budget is presented by September 15.

The District Strategic Planning and Budget Council (DSP&BC) membership includes members from both Grossmont and Cuyamaca Colleges and District Services. The DSP&BC advises the Chancellor on development and evaluation of strategic plans, including budget planning, at both the college and district levels ([IID4-01](#)).

At Grossmont College, budget issues are discussed in participatory governance committees to ensure shared understanding of resource needs and availability. Prior to January 2019, these conversations took place and recommendations were sent to the Planning and Resources Council (PRC) for consideration and determination regarding which proposals would move forward to the president.

As of February 2019, these discussions occur in Grossmont College's new Budget Committee. This committee is co-chaired by the Vice President of Administrative Services and a faculty representative from the Academic Senate. Voting membership includes representatives from all constituency groups, including students ([IA3-03](#)). Both district and campus budget issues are discussed and vetted through this committee. Resource allocation recommendations emerging from the Budget Committee go to the College Council for further discussion and recommendation to the college president.

After the Legislature finalizes the state budget, the Grossmont-Cuyamaca Community College District receives its allocation, and Grossmont College receives its share as determined by the district's income allocation formula. The 2018-2019 Grossmont adopted budget total was \$106 million ([IID1-05](#); [IID1-02](#)).

Analysis and Evaluation

Grossmont College closely monitors restricted and unrestricted budget revenues and expenses throughout the fiscal year. Priorities are identified and recommendations made through the participatory governance process. Governance committees ensure that requests support the

college mission before they are moved forward to College Council for recommendation to the president.

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 decision making. The institution regularly evaluates its financial management practices and uses the results to improve internal control systems.

Evidence of Meeting the Standard

Grossmont College has appropriate control mechanisms and, along with the district, disseminates information for sound financial decision making. Grossmont College follows established Board Policies and applies internal controls to its financial resources.

Board Policy 6300 (Fiscal Management) describes the district's fiscal management policies and assures that the district's fiscal processes align with California regulations, California Community Colleges Chancellor's Office requirements, and federal Department of Education regulation ([IID5-01](#)). Specifically, this policy addresses the need to maintain internal controls in the administration of the district's financial resources consistent with Title 5 section 58311, Education Code section 84040. The policy encourages departments to develop internal procedures that delineate the need for separation of duties, fiscal responsibilities, and staff accountability. Administrative Procedure 6300 (Fiscal Management) outlines the specific aims of district fiscal processes to ensure responsible stewardship of resources ([IID5-02](#)).

Each year, the district receives a comprehensive audit of its financial statements by an external audit firm, as required by Board Policy 6400 ([IID5-03](#)). Audit reports for the past five years indicate that GCCCD met all compliance requirements ([IID5-04](#)). Financial audits are reviewed by the Governing Board and posted on the district's public webpage ([IID5-05](#); [IID5-06](#)). The district assumes primary responsibility for implementation of appropriate internal control mechanisms to ensure the financial management system is transparent and widely communicated. The district also employs an internal auditor who conducts regular internal audits and provides advice to management on financial control issues.

The district posts minutes and financial documents on its website and budget information is discussed in the District Strategic Planning and Budget Council and provided to the Governing Board ([IID5-07](#); [IID5-08](#); [IID5-09](#)). Regular budget updates will be provided to the new College Council beginning with the May 23, 2019 meeting.

The district provides Governing Board budget workshops, periodic budget updates from the Chancellor via e-mail and in Chancellor's Colloquia each semester ([IID5-10](#); [IID5-11](#); [IID5-12](#)).

Analysis and Evaluation

Grossmont College has appropriate control mechanisms in place, in coordination with the District Business Services office. Information is widely disseminated to inform sound financial decision-making. Annual reports and audit information are available online and are presented to institutional leadership.

III.D.6 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.

Evidence of Meeting the Standard

Grossmont College follows standard accounting practices and ensures that financial allocations support student learning programs and services. Audit reports by an external auditor for the past two years had no findings and indicate that financial documents accurately reflect district and College expenditures ([IID5-04](#)). The report is presented to the Governing Board and is made available online ([IID5-05](#)). In addition, an internal auditor conducts regular internal audits and provides advice to management on financial control issues.

Each year, the Tentative Budget is presented to the Governing Board in June and the Adoption Budget is presented in September ([IID6-01](#); [IID1-02](#)). The presentations include information regarding revenue received and expenditures for the past three years for all district funds.

Analysis and Evaluation

Recent internal and external audit reports demonstrate that the district budget and financial documents have a high degree of accuracy and credibility. The audit reports have been consistently positive, noting no material weaknesses or significant deficiencies, with no audit adjustments required. All resources allocated, unrestricted and restricted, support student learning and success.

III.D.7 Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately.

Evidence of Meeting the Standard

Board Policy BP 6400 (Financial Audits) mandates that an annual independent audit of all funds be conducted in accordance with the regulations of Title 5 ([IID5-03](#)). The annual budget and the annual audit are uploaded and available on the district website. The information is made available in a timely manner. Both Tentative and Adoption budgets are presented to the Board of Trustees.

The district engages with an independent certified public accounting firm to perform an annual audit of the district. The scope of the annual fiscal audit includes all funds within the district and

the district's internal controls over financial reporting and compliance ([IID5-04](#)). The final audit is presented to the Board of Trustees in January each year. Audit findings are communicated to appropriate institutional leadership and constituents at the Board of Trustees meetings and are posted online ([IID5-05](#)).

The district also engages with another independent certified public accounting firm to perform the annual financial and performance audits for Proposition V approved by the voters in 2012 ([IID7-01](#)). The audit reports are presented to the Citizens' Bond Oversight Audit Subcommittee ([IID7-02](#)). The CBOC is an advisory body to the district on matters related to Proposition V construction bond program implementation as required by California's Proposition 39, which mandates that citizen advisory panels be established to assure accountability for the use of public funds.

The district's audits have consistently been identified by the external auditors as "unmodified" audits. In addition, over the past ten annual audits, through fiscal year ended June 30, 2017, the district has had no financial findings noted in any of its five audits performed by the external independent auditors.

The District Strategic Planning & Budget Council (DSP&BC) reviews a summary of the current audits each year. The audits are posted to the district website. Any audit findings are reviewed in detail along with the site business offices for a comprehensive and timely response including a plan of action. The district response is discussed at DSP&BC, as well as the specific department impacted by the finding.

The 2017-18 District Audit Reports had no findings, as summarized below ([IID7-03](#)):

- Financial Statements - **Unmodified**
- Report on Internal Controls - **No deficiency**
- Report on Federal Compliance - **No deficiency**
- Report on State Compliance - **Complied with all requirements**
- Financial Statements Findings - **None**
- Federal Award Findings - **None**
- State Award Findings - **None**

Analysis and Evaluation

Audits are conducted on an annual basis. Budget and audit information are available on the district website and are presented to the Governing Board. Over the past ten years, the district received clean audit reports that had no material weaknesses or significant deficiencies, and no audit adjustments required.

III.D.8 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.

Evidence of Meeting the Standard

The district and college’s special funds are audited regularly per Board Policy 6400 ([IID5-03](#)).

The district utilizes several methods to evaluate the financial and internal controls, including annual external audits, bond audits, periodic audits from outside entities, and audits performed by the district’s internal auditor. The district engages an independent certified public accounting firm to perform an annual audit of its financial, special funds, and internal control systems.

In addition, the annual fiscal audit includes the Foundation for Grossmont and Cuyamaca Colleges. Part of the Foundation mission involves raising awareness and financial resources for both colleges as well as their respective students ([IID8-01](#); [IID8-02](#)).

Furthermore, the district engages with another independent certified public accounting firm to perform the annual financial and performance audit for Proposition V approved by voters in 2012 ([IID7-01](#)). The Citizens’ Bond Oversight Committee (CBOC) is an advisory body to the district on matters related to Proposition V construction bond program implementation as required by California’s Proposition 39, which mandates that citizen advisory panels be established to assure accountability for the use of public funds. The committee’s role is to review and report on district spending of taxpayers’ money for construction and to provide a public accounting of the district’s compliance with legal requirements. The Governing Board appoints CBOC members. There are three subcommittees that exist: Construction, Communication, and Audit. The audit reports are presented to the Audit Sub-Committee ([IID7-02](#)).

The district’s audits have consistently been identified by the external auditors as “unmodified” audits. In addition, over the past ten annual audits, through fiscal year ended June 30, 2017, the district has had no financial findings noted in any of its five audits performed by the external independent auditors ([IID7-03](#)).

Analysis and Evaluation

GCCCD’s financial and internal control systems are regularly evaluated and assessed for validity and effectiveness. As a result of the review by the external auditors, no deficiencies in internal control that would be considered material weaknesses or significant deficiencies have been identified in the annual audits for the last ten years.

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 the Standard

The district maintains sufficient cash reserves to meet all of its financial obligations, including emergency needs. The June 30, 2017 report from the County Treasury showed a total cash balance of \$37.4 million for the General Fund ([IID9-01](#)). The district monthly General Fund payroll including mandated benefits and health and welfare averages about \$10 million.

GCCCD recognizes promised obligations and liabilities and accounts appropriately. Board Policy 6250 (Budget and Reserve Management) requires maintaining the district's unrestricted general reserve to be at least 5% ([IID9-02](#)). In September 2013, a recommendation was presented to District Strategic Planning & Budget Council (DSP&BC) to increase the reserve level of 5% every year by .5% of current year budget until the reserve level equals at least one month of payroll and related benefits ([IID9-03](#)). The Governing Board incorporated the recommendation from DSP&BC into Board Policy 6250 (Budget and Reserve Management) on October 16, 2018 to increase the reserve level each year toward a goal of covering at least one month's operating costs.

The 2018-19 Adoption Budget shows the unrestricted general reserve at \$8.4 million, which is 6.5% of budgeted unrestricted general fund expenditures ([IID1-02](#), p. 4). The chart below summarizes the reserve amount for the last four years:

	2015-16	2016-17	2017-18	2018-19
Unrestricted General Reserve Amount	\$6,561,662	\$7,367,860	\$7,700,150	\$8,418,922
Percent of Budgeted UGF Expenditures	5.75%	6.0%	6.25%	6.5%

Grossmont College maintains a campus contingency reserve of \$5.6 million, which is used to address unanticipated emergencies and college commitments during economic recessions ([IID9-04](#)). In addition, Grossmont College has dedicated funds to cover the State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS) annual increases. In fiscal year 2016-17, Grossmont College dedicated \$1.5 million to fund STRS/PERS increases ([IID9-05](#)).

The most significant long-term liability for the district is the participation in the CalPERS and CalSTRS retirement systems. Based on estimates from California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS), the district's CalPERS and CalSTRS employer costs are projected to increase through 2020-21. Each year, the district fully funds its obligation in each of these systems. In 2015/2016, the district received

one-time funds from the State in the amount of \$10 million. A total of \$9 million was dedicated to help fund the increases in employer rates for CalPERS and CalSTRS. Each year, the district uses the fund to pay half of the STRS/PERS annual increase. The balance of the STRS/PERS dedicated fund as of 6-30-18 is \$7.5 million ([IID9-06](#)).

Analysis and Evaluation

The district's reserve level provides sufficient cash flow to meet financial obligations and unforeseen emergency needs at the college. The current plan is to increase the reserve annually until it reaches at least one month of operating costs.

III.D.10 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.

Evidence of Meeting the Standard

The district practices effective oversight of finances, including financial aid, grants, externally funded programs, and related contractual relationships and auxiliary organizations. Financial oversight occurs at the college and at District Services. Grant requirements are monitored by the designated grant coordinator, the Grossmont College Business Office, and District Services Business Office.

Equipment valued over \$500 is tracked by the district's inventory system. A complete inventory assessment by physical count of all district building contents is conducted annually and documented by a property record system that is maintained on a continuous inventory basis ([IID10-01](#)).

Board Policy 6200 (Budget Preparation) requires that the district adhere to Title 5 and the California Community Colleges Budget and Accounting Manual in budgeting and accounting methods ([IID3-01](#)).

The Purchasing and Contracts Department reviews and executes all contracts for the district. Contracts are presented to the Board each month for review and ratification. Purchasing processes are conducted pursuant to Governing Board Policy 6330 (Purchasing) and Administrative Procedure 6330 (Purchasing) ([IID10-02](#); [IID10-03](#)). Additional and evidence related to purchasing and contracts can be found in Standard III.D.16.

Both the Director of Financial Aid and the Senior Director of Fiscal Services monitor financial aid funds and disbursements on a regular basis. The Financial Aid Office is subject to program compliance reviews by the California Student Aid Commission. The annual audit performed by an external auditor reviews student loan default rates, revenues, and related matters to ensure

compliance with federal regulations ([IID5-04](#); [IID10-04](#); [IID10-05](#)). The district continues to monitor disbursements to ensure compliance with federal regulations and codes.

Board policy 6250 (Budget and Reserve Management), states the Governing Board shall manage the budget in accordance with Title 5 Education Code requirements and the California Community Colleges Budget and Accounting Manual ([IID9-02](#)). The policy also allows transfers between expenditure categories to be processed and ratified in total. Each month a Budget Status Changes report on the current budget status and any additional revenues received by the district are presented to the Governing Board for ratification ([IID10-06](#)).

An independent certified public accountant performs the annual audit of all finances, including special revenue funds, bond funds, financial aid, grants, contracts, and the Foundation to ensure that the district is maintaining high standards of internal controls and fiscal oversight ([IID7-03](#)).

Analysis and Evaluation

The district and college practice effective oversight of finances, including financial aid, grants, externally funded programs, contractual relationships, auxiliary organizations or foundations, and institutional investments and assets. External audits confirm that the district practices effective oversight of finances in compliance with Federal Title IV regulations and requirements. The district has not received any modified opinions for its financial statements for over ten years.

Liabilities

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

Title V requires fiscal stability and an adequate reserve, a requirement met by the district and college to address emergencies and/or unexpected catastrophic issues that may arise.

The district ensures that sufficient financial resources are available to meet obligations, commitments, and operational needs. Board Policy 6250 (Budget and Reserve Management) ensures budget management practices that align with California Title 5 Education Code and maintain an appropriate reserve of at least 5%, with the reserve increasing each year toward a goal of covering at least one month's operating costs ([IID9-02](#); [IID9-03](#)).

Compensated absence costs are accrued when earned by employees. Accumulated unpaid employee vacation benefits are recognized at year-end as a liability of the district. The district also participates in and accrues “load banking” with eligible academic employees whereby the

employee may teach extra courses in one period in exchange for time off in another period. The compensated absence liability is reported on institution-wide financial statements.

Sick leave accumulates without limit for each employee based upon negotiated contracts. The district records sick leave as an operating expense in the period that it is taken. Employees are not paid sick leave balances at termination of employment; instead, unused sick leave is added to the creditable service period for calculation of retirement benefits for eligible employees when they retire. Therefore, the value of accumulated sick leave is not recognized as a liability in the district's financial statement. Long-term liabilities included in the Annual Audit Report are bonds payable, compensated absences, other post-employment benefits, and pension liability ([IID5-04](#)).

The district has set aside funds for retiree health benefits through the Other Post-Employment Benefits (OPEB) irrevocable trust. As of 6-30-18 the district account balance deposited in the irrevocable trust was \$8,165,320 ([IID11-01](#)). An actuarial firm was engaged to prepare an actuarial study and to analyze the retiree health benefits and determine the Total OPEB Liability and the OPEB Expense ([IID11-02](#)).

The district has addressed the future rate increase for CalSTRS and CalPERS. Each year, the district fully funds its obligation in each of these systems. In 2015-16 the district received one-time funds from the State, which included \$9 million specifically dedicated to help to fund the increases in employer rates for CalPERS and CalSTRS.

The district submits a five-year construction plan that summarizes all projects, calculating the capacity load ratios for offices, labs, classrooms, library, and AV/TV based on growth projections. The plan includes descriptions of each of the projects proposed for the district ([IID11-03](#)).

In 2002 the district received a \$207 million bond, and in 2012 the district received a \$398 million bond. The County of San Diego Auditor and Controller's office administers both bond debts, including the collection of fees from taxpayers and the debt payment. The district reviews bond debt and consults with outside financial managers to ensure the financing is efficient.

Analysis and Evaluation

The district ensures that all outstanding obligations are addressed. Outstanding debt is budgeted according to existing agreements, plans, and debt schedules. In 2017-18 the district successfully paid off the long term liability of the Early Retirement Incentive Plan (ERI) that was in the amount of \$3.3 million over five years. The district is compliant with Governmental Accounting Standards Board (GASB) standards and, pursuant to the OPEB irrevocable trust, has been funding the outstanding liability.

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

GCCCD 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 district provides post-employment healthcare benefits in accordance with district employment contracts to all contract employees with at least 10 years of service who retired from the district, and their eligible dependents until attaining age 65. When the retiree reaches age 65, all post-employment benefits cease. The district contributes 100% of benefit premium costs incurred by retirees and their dependents.

The actuarial plan to determine OPEB liability is prepared pursuant to accounting standards and Governmental Accounting Standards Board (GASB) guidelines. The OPEB actuarial study is current and was completed in October 2018 with a valuation date of 6-30-17 and is scheduled to be updated every two years. The district contracts with an actuarial firm every two years to analyze the retiree health benefits and determine the Annual Required Contribution (ARC) and the outstanding liability ([IID11-02](#)).

The district's 2017 actuarial study notes that had the district begun accruing retiree health benefits when each current employee and retiree was hired, the estimated accumulated liability amount would have been \$18,370,984. This amount is called the "Total OPEB Liability" in the study. The district has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at 6-30-17 was \$5,297,033. This leaves a Net OPEB Liability (NOL) of \$13,073,951. The OPEB Expense, previously known as the Annual Required Contribution (ARC), for the fiscal year ending 6-30-18 is \$2,117,650.

While the district has been setting funds aside since fiscal year 2006-07 for retiree health benefits at the County Office of Education, on February 16, 2016, the Governing Board adopted a resolution to establish an irrevocable trust for the Other Post-Employment Benefit (OPEB) with the authorization to transfer funds into the trust established with Public Agency Retirement Services (PARS) ([IID12-01](#)). As of 6-30-18 the district account balance with PARS is \$8,165,320 ([IID11-01](#)). District representatives and the Colleges' Chief Business Officers meet with PARS representatives annually to discuss the status of the plan, the return on investment, and next steps. The last meeting occurred on September 14, 2018 ([IID12-02](#)).

The district budgets \$1 million annually to be deposited into the OPEB fund to cover liabilities for current employees. In addition, as part of closing the books, the district dedicates 10% of uncommitted ending balances for the Unrestricted General Fund to be deposited into the OPEB fund to allocate resources for unfunded prior liabilities. The chart below summarizes the amount deposited into the OPEB fund for the last three years, of which \$8,165,320 is deposited in the trust and the remaining balance is deposited at the County Office of Education ([IID1-02](#), p. 42).

Fiscal Year	Beginning Balance	Amount Deposited into OPEB plus Interest
2015-16	\$4,817,481	\$1,487,306
2016-17	\$6,304,787	\$1,722,557
2017-18	\$8,027,344	\$1,546,524

Analysis and Evaluation

The district 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 OPEB liability is prepared pursuant to GASB standards and guidelines. The OPEB actuarial study is current and was completed in October 2018. The recent actuarial study indicated the district's Net OPEB Liability (NOL) is \$13,073,951 and the OPEB Expense as \$2,117,650. The district continues to fund the OPEB liability on an annual basis.

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 the Standard

GCCCD annually assesses and allocates resources for the repayment of any locally incurred debt instruments that can affect the financial condition of the district. During the budget development process, the district assesses short-term and long-term debts and allocates resources to meet debt service requirements.

Payments on general obligation bonds are made by the bond interest and redemption fund with local property tax collections. The General Fund makes payments for lease revenue bonds and retiree health benefits. Accrued vacation is paid by the department budget for which the employee worked. Lease revenue bonds were issued in July 2001 in the amount of \$2,480,000 to provide funds for capital improvements. As of 6-30-18, \$610,000 remained outstanding. The lease revenue bonds mature through 2021.

As noted in the 2017-18 Annual Audit Report, district long-term debt includes the following ([IID5-04](#), p. 33-38):

- 2008 General Obligation Bonds & Refunding Bonds
- 2002 General obligation Bonds & Refunding Bonds
- Lease Revenue Bond, Series 2001A

The County of San Diego Auditor and Controller's office administers bond debts, including the collection of fees from taxpayers and the debt payment. The district reviews bond debt and consults with outside financial managers to ensure the financing is efficient.

Analysis and Evaluation

The district regularly assesses locally incurred debt and appropriately allocates resources to address the debt.

III.D.14 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.

Evidence of Meeting the Standard

The district has procedures in place to ensure that financial resources are used in a manner consistent with the intended purpose of the funding sources. Effective oversight begins with Board Policy 6300 (Fiscal Management) and Board Policy 6400 (Financial Audits) ([IID5-01](#); [IID5-03](#)). In addition, Administrative Procedure 6300 (Fiscal Management) and Administrative Procedure 6400 (Financial Audits) set forth the operational infrastructure and processes to ensure that adequate internal controls exist ([IID5-02](#); [IID14-01](#)). Grossmont College adheres to all district policies and procedures. An independent certified public accountant performs an annual audit of all financial records of the district, ensuring maintenance of high standards of internal controls and that all financial resources are spent appropriately and with integrity ([IID7-03](#)).

Voters passed Measure V in 2012 for 398 million to fund facilities projects districtwide ([IID14-02](#)). Pursuant to the requirements of Proposition 39, the GCCCD Governing Board established a Citizens' Bond Oversight Committee (CBOC) and appointed its members. The principal purpose of the CBOC is to inform the public as to the expenditures of the proceeds of the bonds issued pursuant to the bond authorization ([IIB2-01](#)). The CBOC is required to issue at least one report annually as to its activities and findings ([IIB4-06](#)).

Both a financial audit and a performance audit are conducted each year. A financial audit is performed on the Proposition V financial statements to ensure that they are free from material misstatement. A performance audit is conducted to ensure that the expenditures are charged to

the district's Proposition V Bond Building Fund, to determine whether expenditures charged to the Proposition V Bond Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Proposition V in November 2012, and to provide the Governing Board and CBOC with a performance audit as required under the provisions of the California Constitution ([IID14-03](#)).

Restricted General Fund programs, which include grants and categorical programs, are established for the purpose of providing specialized services. Restricted programs are funded through federal, state, or local agencies. Approval must be obtained by the appropriate vice president before preparing a proposal to compete for a grant. Categorical programs are those state programs that provide funding, restricting the use of the funds for a particular purpose. Grants and categorical programs are audited annually by an independent auditor ([IID5-04](#)). All grants and categorical programs are accounted for separately with each assigned its own unique budget account number. Each grant is also assigned a grant coordinator to ensure compliance with individual grant regulations. All quarterly and annual reports are reviewed by the Grossmont College Business Office and then routed to the District Services Business Office for a final review and submittal to the appropriate agency.

The Foundation for both Grossmont and Cuyamaca College is a separate, nonprofit, public-benefit corporation. The Foundation's mission is to receive and manage philanthropic gifts made on behalf of the district for the purpose of raising awareness and resources for the colleges' programs and students. The foundation maintains a separate board that monitors its financial activity. The Foundation maintains assets of about \$2.7 million. The director of operations approves all expenditures. In addition, the Senior Director of Fiscal Services and Vice Chancellor of Business Services review and sign all Foundation checks. In addition, a Foundation board member also signs any checks written for amounts over \$10,000. To ensure ongoing integrity, the Foundation is audited annually by an independent auditor. The Foundation has received unmodified audit opinions since its establishment in 2011 ([IID8-02](#)).

Analysis and Evaluation

As evidenced by the district's audit findings, all financial resources, including short-term and long-term debt instruments, auxiliary activities, fund-raising efforts, and grants, are used with integrity in a manner consistent with the intended purpose of the funding source.

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

Grossmont College monitors and manages its student loan default rates, revenue streams, and assets, and works in collaboration with the district to ensure compliance with federal requirements, including Title IV of the Higher Education Act. The Financial Aid Office monitors student loan default rates, revenue streams, and assets. Financial Aid staff at Grossmont and Cuyamaca Colleges meet annually in the spring to review and update the financial aid policies and procedures manual to address changes in federal, state, and local regulations and processes for the upcoming year ([IID15-01](#)).

The table below shows the college's student loan Cohort Default Rate (CDR) for the most current three-year reporting cycle available from the National Student Loan Data System (NSLDS).

	2013	2014	2015
Grossmont College Cohort Default Rate (CDR)	13.1%	15.1%	13.4%

The college's CDR falls within federal guidelines, and well below the Title IV threshold for concern. Data for the 2016/17/18 reporting cycle will be available in October 2019 ([IID15-02](#)). To help reduce or maintain a CDR below federal requirements, students must meet with a financial aid advisor or supervisor in certain scenarios before taking out another loan. All students are also provided online financial literacy tools to assist them in managing their finances ([IID15-03](#)).

As part of an annual audit, the external auditors review Title IV Federal Financial Aid as the major program that is audited for federal purposes. The audit focuses on compliance with federal regulations including revenue streams and cash management. During the fiscal years of 2011-12 through 2017-18, the external auditors' opinions regarding federal awards have been unmodified, identifying no material weaknesses or significant deficiencies ([IID5-04](#)).

Analysis and Evaluation

The college monitors and manages its federal aid processes and ensures compliance with federal regulations. The college Cohort Default Rate has been consistently below the mandated threshold for the past three years, and the Financial Aid Office has procedures in place to help students understand their responsibilities as borrowers.

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

The district has established policies and procedures in place to ensure that agreements with external entities support the mission, goals, and effective operations of the district and college. Board Policy (BP) 6100 and Administrative Procedure (AP) 6100 (Delegation of Authority) require that no contract shall constitute an enforceable obligation against the district unless it has been approved or ratified by the Governing Board ([IID16-01](#); [IID16-02](#)). BP 6340 (Bids and Contracts) outlines that all contracts are presented in detail to the Governing Board for ratification the following month after they have been fully executed ([IID16-03](#)).

BP 6150 and AP 6150 (Designation of Authorized Signature) require that only those authorized according to the district's signature list (filed with the San Diego County Office of Education) may contractually execute a contract ([IID16-04](#); [IID16-05](#)). Three positions have been delegated the authority to sign contracts: Chancellor, Vice Chancellor of Business Services, and Senior Director of Purchasing and Contracts. The majority of contracts are executed by the Vice Chancellor of Business Services and the Senior Director of Purchasing and Contracts.

Established internal criteria specify that the Senior Director of Purchasing and Contracts has authority to sign all contracts up to \$15,000, except for capital construction or legal services. The Vice Chancellor of Business Services signs contracts that exceed \$15,000 and those contracts for capital construction or legal services. In addition, the Vice Chancellor delegates the signing authority to the Senior Director of Purchasing and Contracts for all contracts during extended absences such as vacation, conferences, etc.

AP 6330 (Purchasing) establishes that only specific individuals have the authority to commit the district to certain categories of purchases and contract, and that those who sign any contract or purchase agreement without authorization by the Governing Board risk potential personal liability ([IID10-03](#)). This AP also states that all requests for contracts shall be routed to the centralized Purchasing Department for processing.

Contracts and contract amendments are submitted to the Governing Board for ratification at its monthly meetings. All contracts include indemnification and termination clauses to protect the district. The termination language specifies the requirements for termination of the contract. All contracts can be amended for changes if mutually agreeable by both parties and all amendments are in writing, signed by both parties and are ratified by the Governing Board. In order to initiate an agreed upon amendment, requests are electronically submitted and processed through Workday, the district's system of record for financial, human resources, and payroll transactions.

Operating Procedure CO2 (Overview of Contracts Process) addresses several types of contracts which include Professional Services, Clinical Agreements, Facility Use, Rental and/or Lease Agreements, Maintenance Contracts, Software License Agreements, Construction Contracts, Advertising Agreements, and Public Works under \$15,000 ([IID16-06](#)). In addition, the district has processes and administrative procedures for bids and contracts that are strictly followed. These include contracts for construction, electronic systems and materials, accessibility of information technology, and personal services ([IID16-03](#); [IID16-07](#); [IID16-07](#); [IID16-09](#); [IID16-10](#)). Contracts that are funded with federal or grant sources follow the process specified in the award language of the grant. If grants or federally funded contracts require three quotes, proposals, or the formal bid process, this requirement overrides the district's process and is followed to maintain compliance with the funding source.

Operating Procedure PU2 (Purchasing Processes) addresses purchasing specifications, purchasing descriptions, "Brand Name or Equal" description, cooperative purchasing options, bid awards, receiving, and document retention ([IID16-11](#)).

All requests for contracts begin by entering a request in Workday as a "Service" requisition type that includes a description of the service requested, the vendor's information, cost, funding source, and a proposal. This requisition electronically moves through the College for various approvals before routing to the Purchasing and Contracts Department, where it is reviewed for legality and then appropriately executed. The requestor determines the context of the services and payment terms, etc. Purchasing & Contracts ensures that the contract is a legally binding document that protects the district and the college. All contracts are reviewed by the Senior Director of Purchasing and Contracts prior to execution.

Because employees cannot also be consultants to the district, there is a review process to ensure that employees are not hired as independent contractors. Where applicable, the Independent Contractor Checklist form is required to be completed and approved by the requesting manager to ensure that college duties are not being performed by independent consultants. This form also is reviewed and signed by the Senior Director of Purchasing and Contracts ([IID16-12](#)).

Analysis and Evaluation

Contracting practices support the college mission, goals, and priorities and are in compliance with Board policies and administrative procedures. The district has not received any audit findings or recommendations regarding contracts, nor has the district been part of any litigation or court process to enforce any contract during the past twelve years under the current Senior Director of Purchasing and Contracts. The district is not aware of any prior issues regarding contracts. The staff in the Purchasing and Contracts department ensure that the contracts are legally binding documents that protect the district and the college.

Conclusions: Standard III.D

Working collaboratively, the Grossmont-Cuyamaca Community College District and Grossmont College have policies, procedures, and systems in place to ensure that fiscal resources are sufficient to support and sustain instruction, services, and operations. The allocation of fiscal resources supports the district and college mission and allows for program development and innovation. The district and college manage financial affairs responsibly, using appropriate internal controls and disseminating information in a timely manner that supports sound financial decision-making. In addition, Grossmont College has made recent improvements to its governance structure that will help to increase transparency, effectiveness, and participation in annual resource allocation processes. GCCCD budget development and resource allocation processes include consideration of long-range financial priorities and plans to address payment of liabilities and future obligations, including post-employment benefits.

Improvement Plan(s): Standard III.D

Grossmont College has found opportunities for continued improvement as it engages in the first cycle of planning and resource allocation using its new governance system. At the time the ISER was written, Grossmont College was developing an Annual Unit Plan (AUP) process to streamline the resource request process and timeline. As the AUP is used for the first time, it will be evaluated for effectiveness using both formative and summative methods of assessment that include feedback from resource committees, department chairs, and other participants. Results of these evaluations will be used to inform improvements for the next cycle.

Evidence List: Standard III.D

IIID1-01:	GCCCD Educational Master Plan, 2012
IIID1-02:	GCCCD Adoption Budget, 2018-19
IIID1-03:	GCCCD Adoption Budget, 2017-18
IIID1-04:	GCCCD Adoption Budget, 2016-17
IIID1-05:	GCCCD Income Allocation Model
IIID1-06:	Budget Committee Update for College Council, May 23, 2019
IIID1-07:	Title V Award Notification
IIID1-08:	America's Promise Award Notification
IIID2-01:	Faculty Hiring Priorities, 2017-18
IIID3-01:	BP 6200: Budget Preparation
IIID3-02:	AP 6200: Budget Preparation
IIID3-03:	Board Workshop, June 19, 2018: Minutes
IIID3-04:	GCCCD Budget Preparation Calendar for 2018-19
IIID3-05:	District Strategic Planning & Budget Committee - Charge and Composition

IID3-06: [GCCCD Budget Website](#)

IID4-01: [District Strategic Planning & Budget Committee, Apr. 8, 2019: Minutes](#)

IID5-01: [BP 6300: Fiscal Management](#)
IID5-02: [AP 6300: Fiscal Management](#)
IID5-03: [BP 6400: Financial Audits](#)
IID5-04: [GCCCD Audit Report, June 30, 2018](#)
IID5-05: [Regular Board Meeting, Jan. 15, 2019: Agenda Item For Audit Report](#)
IID5-06: [Annual Audit Information - District Website](#)
IID5-07: [Adoption Budget Presentation, 2017-2018](#)
IID5-08: [Tentative Budget Presentation, 2018-2019](#)
IID5-09: [Adoption Budget Presentation, 2018-2019](#)
IID5-10: [Chancellor's Colloquia, Fall 2018](#)
IID5-11: [Chancellor's Colloquia, Spring 2018](#)
IID5-12: [Chancellor's Budget Update, Jan. 14, 2019](#)

IID6-01: [GCCCD Tentative Budget, 2018-19](#)

IID7-01: [Annual Audit Report, Proposition V - June 30, 2019](#)
IID7-02: [Citizens' Board Oversight Committee-Audit Subcommittee, Jan. 9, 2019: Agenda](#)
IID7-03: [Audit Summary, 2017-2018](#)

IID8-01: [Mission Statement: Foundation for Grossmont & Cuyamaca Colleges](#)
IID8-02: [Foundation Audit Report, June 30, 2018](#)

IID9-01: [Annual 311 Report, Dec. 6, 2017](#)
IID9-02: [BP 6250: Budget and Reserve Management](#)
IID9-03: [DSP&BC Recommendation to Increase UGF Reserve, Sept. 9, 2013](#)
IID9-04: [Grossmont College Contingency Reserve](#)
IID9-05: [STRS/PERS Reserves, 2017-18](#)
IID9-06: [STRS/PERS Dedicated Fund Balance, June 30, 2018](#)

IID10-01: [Operating Procedure FA3: Equipment Receiving and Inventory](#)
IID10-02: [BP 6330: Purchasing](#)
IID10-03: [AP 6330: Purchasing](#)
IID10-04: [GCCCD Audit Report, June 30, 2017](#)
IID10-05: [GCCCD Audit Report, June 30, 2016](#)
IID10-06: [Budget Status Changes, June 2018](#)

IID11-01: [OPEB Irrevocable Trust - Summary Statement, June 30, 2018](#)
IID11-02: [Actuarial Study, June 30, 2017](#)
IID11-03: [Five-Year Construction Plan, FY21-FY25](#)

IID12-01: [Board Resolution 16-011: Authorizing Establishment of Exclusive Benefit Trust](#)
 IID12-02: [PARS Meeting, Sept. 14, 2018: Minutes](#)

IID14-01: [AP 6400: Financial Audits](#)
 IID14-02: [Board Resolution 13-004: Measure V](#)
 IID14-03: [Financial & Performance Audits Report, June 30, 2018](#)

IID15-01: [Policy & Procedures Annual Meeting, Apr. 13, 2018: Agenda](#)
 IID15-02: [Student Loan Default Rates for Grossmont College, 2013-2015](#)
 IID15-03: [College Website: Financial Wellness](#)

IID16-01: [BP 6100: Delegation of Authority](#)
 IID16-02: [AP 6100: Delegation of Authority](#)
 IID16-03: [BP 6340: Bids and Contracts](#)
 IID16-04: [BP 6150: Designation of Authorized Signature](#)
 IID16-05: [AP 6150: Designation of Authorized Signature](#)
 IID16-06: [Operating Procedure CO2: Overview of Contracts Process](#)
 IID16-07: [AP 6340.1: Contracts - Construction](#)
 IID16-08: [AP 6340.2: Contracts - Electronic Systems & Materials](#)
 IID16-09: [AP 6340.3: Contracts - Accessibility of Information Technology](#)
 IID16-10: [AP 6370: Contracts - Personal Services](#)
 IID16-11: [Operating Procedure PU2: Purchasing Processes](#)
 IID16-12: [Independent Contractor Checklist form](#)

Additional Evidence Cited in Standard III.D

IA2-01: [2016-2022 Strategic Plan](#)
 IA3-03: [Budget Committee Purpose and Charge](#)
 IB1-09: [Annual Planning Forums - CPIE Website](#)
 IIIB2-01: [Citizens' Bond Oversight Committee \(CBOC\) Website](#)
 IIIB4-06: [Citizens' Bond Oversight Committee, 2018 Annual Report](#)