

Lassen Community College District

Multi-Year Recovery Plan



November 2009

Reviewed by the Lassen Community College Cabinet October 6, 2009

Reviewed by the Lassen Community College Consultation Council October 15, 2009

Adopted by the Lassen Community College Board of Trustees November 10, 2009

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I. Executive Summary

The Lassen Community College District's (LCCD) Multi-Year Fiscal and Academic Recovery Plan (Plan) was initially adopted by the LCCD Board of Trustees on February 26th, 2008. This important Plan continues to evolve and reflects current trends and assumptions. The President's Cabinet initially reviewed and edited the draft plan on September 2, 2008 and the Lassen College Consultation Council reviewed and provided input on September 11, 2008. The LCCD Board of Trustees approved the updated Plan on September 23, 2008. Most recently, the President's Cabinet reviewed the Plan on October 6, 2009. The Lassen College Consultation Council reviewed and provided input on October 15, 2009. The LCCD Board of Trustees approved the updated Plan on November, 10, 2009. The Plan describes the LCCD's commitment, resolve and support of fiscal and academic recovery. This Plan will continue to evolve over time to help guide the LCCD to fiscal/academic stability, recovery and sustainability. The Plan is based on factual data as well as current and anticipated assumptions. LCCD will update current projections impacting this Plan as the budget development process continues and assumptions are validated. The initial Plan adopted on February 26, 2008 provided the LCCD's historical perspective, current status, recovery elements and the key assumptions used in the development of the recovery plan. For ease of reading and comprehension, Section II Introduction, and Section III Historical Perspective, that was included in the initial plan have been removed from this document. This Plan reflects the LCCD's current status with ACCJC standards. The Plan is integrated with LCCD's planning process, including the Comprehensive Institutional Master Plan. (Appendix A). The accreditation section has been rewritten to reflect the current status. The historical perspective of accreditation can be found in the initial Plan. The Plan will require continuous monitoring, review, and updating in order for it to be viable and accurate. As such, LCCD intends to resubmit an updated Plan to the Chancellor's Office regularly. It is anticipated that LCCD will resubmit updates and revisions of this Plan to the Chancellor's Office in December, 2009 and June, 2010. The LCCD welcomes an ongoing and open discussion regarding the Plan by the members of the Lassen educational community, State's Chancellor's Office and the Accrediting Commission for Community and Junior Colleges (ACCJC).

In an effort to support and assist with recovery, the Chancellor of the California Community Colleges on behalf of the Office of the Chancellor for the California Community Colleges entered into a Revised 2007 Resolution Agreement (Agreement) with the Lassen Community College District Board of Trustees. This Revised 2007 Resolution Agreement was mutually amended by the College and Chancellor's Office in March, 2008. The March 2008 Amendment (Appendix B) essentially allowed for: "the College may reduce the repayment of apportionment pursuant to Paragraph III above by the amount of fees and reimbursed expenses the College pays from July 1, 2007 through June 30, 2009, to the Special trustee appointed by the Chancellor and/or to consultants hired, with the approval of the Special Trustee, to assist the college with fiscal recovery." The Revised 2007 Agreement (Appendix B) acknowledges that compliance with minimum conditions and apportionment requirements will require the investment of LCCD time and resources. More importantly,

the Agreement acknowledges and supports the premise that recovery takes time and resources.

To assist with recovery, the Agreement provides for monitoring by the System Office, the designation of a Special Trustee, and specific plans accompanied with timelines. Central to recovery over time, the Agreement allows for an offset toward apportionment repayment. Essentially, the fees and reimbursement expenses the LCCD pays to the Special Trustee and various consultants will offset overtime, the apportionment repayment.

The College and Chancellor's Office Staff have initially agreed to an additional amendment to the current Resolution Agreement. The Special Trustee is requesting from the Chancellor's Office that the provision to waive or change the current language that reads. "However, such reductions for 2009-10 and subsequent fiscal years shall not reduce any annual payment below 50% of the annual amounts stated in Paragraph III above, unless the Chancellor waives this restriction"

The Special Trustee has proposed the following language and the language has received initial support from the Chancellor's Office staff. Item IV of the March, 2008 Resolution Agreement should read:

IV. Offset Toward Apportionment Repayment. Except as provided in Paragraph V below, the College may reduce the repayment of apportionment pursuant to Paragraph III above by the amount of fees and reimbursed expenses the College pays from July 1, 2007 through June 30, 2012, to the Special Trustee appointed by the State Chancellor and/or to consultants hired, with the approval of the Special Trustee, to assist the College with fiscal recovery.

An essential part of the Resolution Agreement calls for the development of Fiscal and Educational Plans by LCCD. These plans provide the blueprint for achieving fiscal stability and demonstrating the impact of the fiscal plan on the LCCD's educational program. LCCD is pleased to submit this multi-year fiscal and academic recovery plan to the Office of the Chancellor for the California Community Colleges.

Integral to this Plan was LCCD's initial Corrective Action Matrix. A well-designed Corrective Action Matrix was essential for monitoring corrective action and progress relative to sustained recovery. Subsequently the College administration chose to use the same process for managing progress on requirements and recommendations from Accreditation reports, the College's Accreditation Self-Study and various audits and external management reviews. These various matrices were consolidated and for purposes of clarity and focus on the importance of sustainability, the resulting Matrix has been re-named to: Sustained Improvement Matrix. This Matrix is attached as Appendix C.

II. Chancellor's Office Minimum Conditions Review

Concerns by individuals expressed to the Chancellor's Office in summer 2004 initiated a series of investigations into a variety of minimum condition violations at Lassen College. The Chancellor's Office concerns centered around attendance accounting, human resources issues concerning certification of faculty meeting minimum qualification, legality of the existing hiring process, curriculum issues including course repetitions, enrollment overlaps, course stacking, course advertising, enrollment restrictions, contracts for instruction outside of the district and lack of separation between foundation and district funds.

The college has been addressing minimum condition concerns over the last four years. The minimum qualification certification for all full-time faculty was reviewed December 2004, and minimum qualifications for all part-time faculty were reviewed 2005-2006. A faculty database was established in the office of instruction to ensure that no faculty member was assigned to instruct a class for which their minimum qualifications had not been reviewed. The format for reporting equivalency to the Governing Board was modified. The hiring policy was rewritten, approved by the Governing Board on February 23, 2007, and a schedule for advertising positions was developed. Several training workshops were conducted to train faculty on attendance accounting requirements. Procedures for special admit students were revised. The Curriculum/Academic Standards Committee reviewed every credit and non-credit course for repeatability, established new criteria for stacking laboratory sections of courses and reviewed all stacked courses. Board policy and audit changes were initiated to clarify the financial arrangement between the LCCD and foundation.

Ultimately the series of reports and decertification of FTES led to development and approval of a Resolution Agreement between the Lassen Community College District Governing Board and the Chancellor of the California Community Colleges in March 2006. The Resolution Agreement includes a repayment plan whereby future apportionments will be reduced over the next twelve years to adjust for previous overpayment of apportionment. As an acknowledgement of that potential impact, an amendment to the Resolution Agreement between Lassen Community College District Governing Board and the Chancellor of the California Community Colleges was approved in March 2008. These amendments and the current proposed amendment to the Resolution Agreement allows for reductions in the total apportionment repayment to the Chancellor's Office by the amount of fees and reimbursed expenses the LCCD pays to the Special Trustee and various consultants.

The revised Sustained Improvement Matrix also tracks the concerns noted in the Chancellor's Minimum Conditions report, ACCJC Recommendations, the College's Accreditation Self-Study "Planning Agenda" and the independent auditor's report.

III. Accreditation

The Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, at its meeting on June 9-11, 2009, reviewed the Follow-up Report submitted by Lassen Community College, and the report of the ACCJC evaluation team which visited March 31, 2009. The Commission took action to accept the report, to continue Lassen Community College on Warning and to ask that the College correct the deficiencies noted in the March 31, 2009 ACCJC Team Report and the June 30, 2009, letter from the Commission. The Commission noted in their June 30, 2009, letter to the LCCD President, that the LCCD has made a good deal of progress. However, the Commission pointed out that the College must correct the referenced deficiencies identified in the June 30, 2009 letter by January 1, 2010.

IV. Chancellor's Office Management Review

In 2008, at the request of the State Chancellor, the Fiscal Crisis and Management Assistance Team (FCMAT) contracted with MGT of America to conduct a management review of the college. The scope of the review covered transactions occurring between 2002-03 and 2006-07. Specific to the study was a review of college accounting, financial reporting, use of grants, and scholarships, disposition of fixed assets, and human resources policies and practices.

The report dated May, 2009, revealed that, although there has been progress, the college district continues to have weak internal controls in some of its core business functions, jeopardizing its ability to detect and prevent losses and deter improper activities. Annual independent audits have shown that despite the inadequate internal controls there have been no material audit exceptions and the May 2009 Management Review also noted that the college administration and staff have already been addressing many of the recommendations.

This report was discussed by the LCCD Board of Trustees at the June 9, 2009, Board meeting. Key recommendations are addressed regularly in the President's Cabinet meetings and when appropriate incorporated in the Sustained Improvement Matrix.

V. Conditions For Fiscal And Academic Stability

On August 28, 2007, the Lassen Community College District (LCCD) Board of Trustees approved the Revised 2007 Resolution Agreement between the California Community Colleges Chancellor's Office and the LCCD. This Agreement addresses both academic and fiscal noncompliance issues as determined through a State Minimum Conditions and Apportionment review of the System Office.

Additionally, the Accrediting Commission for Community and Junior Colleges issued a "Special Visit Report" to LCCD in July 2006, May 2007, June 2007, and Visiting Team Evaluation Reports on October, 29, 2007, January 31, 2008, June 30, 2008, October 16, 2008, February 3, 2009, May 14, 2009 and the Commission letter on June 30, 2009. The various findings and recommendations of ACCJC and the Chancellor's Office are the basis for fiscal/ academic recovery and stability. These recommendations are tracked in the Sustained Improvement Matrix.

The 2007 Resolution Agreement among other tasks requires the LCCD to develop a detailed fiscal stability plan and an educational plan that demonstrates the impact the fiscal plan has on the district's educational programs. This plan is required to be in compliance with the principles of sound fiscal management specified in Title 5 Section 58311. This plan must also include the conditions reflected in Title 5 Section 58310 including the regular reporting requirement to the Chancellor's Office and the Lassen Board of Trustees. Specific to those requirements is the authority of the Chancellor's Office to conduct on-site reviews of the LCCD's compliance of the Agreement.

Unique to LCCD's recovery plan and Agreement is the placement of and acceptance by the LCCD Board of Trustees of a Special Trustee. The parties have agreed that the Special Trustee will be assigned specific duties specified in Title 5 Regulations Section 58312 (d). A Special Trustee was assigned by the Chancellor's Office and accepted by the LCCD Board of Trustees in July 2007 and more fully defined and acknowledged in the August 2007 Revised Resolution Agreement.

VI. Sustained Improvement Matrix

The Sustained Improvement Matrix was developed to help guide and track LCCD's overall recovery. The various corrective action/recommendation items from the Chancellor's Office and ACCJC are listed chronologically. The Matrix provides clarity, focus and accountability for the institution in the following categories:

- Oversight Agency
- Corrective Action
- Accountable Staff
- Due Date
- Status of Completion
- Institutional Integration

This Matrix will continue to evolve as known and unknown variables change during recovery. The document will be used to convey accurate and timely information to the LCCD Board of Trustees, students, faculty, staff, administration, the community of Lassen, ACCJC and the Chancellor's Office. It will also be utilized as a self assessment gauge on the progress toward recovery. As a means of sharing information with the broader interested agencies such as the Chancellor's Office and ACCJC, the Matrix will be placed on the LCCD website and updated as needed. A Matrix is essential to corrective actions and progressively achieving recovery. Due dates, coupled with institutional needs, help drive the priority of the various tasks. Through this Matrix, the LCCD will focus its resources on achieving objectives that progress toward fulfilling the recommendations and established goals.

VII. Administrative Stability

LCCD has made great strides with their administrative stability. On August 14, 2007, the college employed an experienced California Community College administrator as its interim Superintendent/President for the 2007-08 academic year. On February 12, 2008, the LCCD Board of Trustees voted unanimously to ratify the three-year employment contract and approve the appointment of Dr. Houston as Superintendent /President. The new Vice-President/Dean of Instructional Services was hired August 12, 2008. The new Director of Human Resources was hired on August 12, 2008. On July 1, 2009 the Director of Human Resources accepted an interim appointment as the Dean of Administrative Services; this appointment will combine Human Resources functions under the umbrella of Administrative Services. LCCD also hired an Institutional Researcher and Comptroller in October 2009. The current administrative organizational chart reflects these new positions and is attached as Appendix D. LCCD has a functioning governing Board responsible for the quality, integrity and financial stability of the College and for ensuring that the mission of the institution is carried out. The current governing Board has embraced the LCCD leadership team, and understands the duties and responsibilities of the Special Trustee.

VIII. District's Fiscal and Academic Self Assessment

Lassen Community College has incorporated the Chancellor's Sound Fiscal Management Self-Assessment Checklist as its form for "Fiscal and Academic Recovery". This document is being used to measure how fiscal recovery will impact the educational programs of the institution.

1. Deficit Spending - Is this area acceptable? Yes, the District is no longer in a deficit spending pattern.

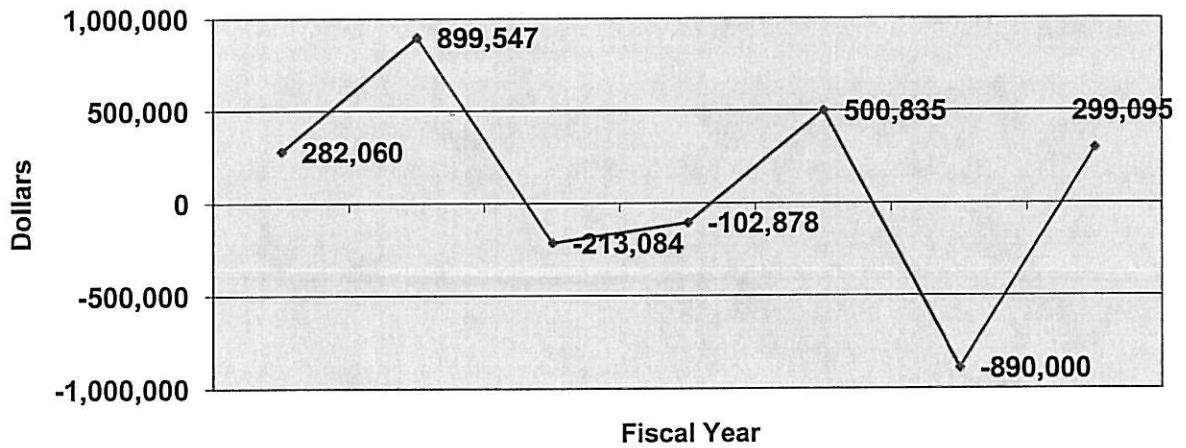
- **Is the district spending within their revenue budget in the current year? Yes. Is this acceptable? Yes.**

District's Response: On October 13, 2009, the LCCD adopted a 2009-10 fiscal year budget with an unrestricted fund balance in the amount of \$1.8 million plus a designated fund balance increase of approximately \$370,000 which includes \$275,000 for future faculty salary adjustments. Along with the rigorous academic emphasis, the District's focus on fiscal responsibility provides a stable, reliable budget for the current year with adequate reserves especially during this State budget crisis. The budget ensures that the existing levels of commitment to educational services will continue and protects against unmet needs.

- **Has the district controlled deficit spending over multiple years? Yes. Is this acceptable? Yes.**

District's Response: Along with the rigorous academic emphasis, the Districts' focus on fiscal responsibility provides a stable, reliable budget for the current year with adequate reserves especially during the State budget crisis. The budget ensures that the existing levels of commitment to educational services will continue and protects against unmet needs.

**Table 1
NET INCREASE/DECREASE IN FUND BALANCE**



Fiscal Year	Net Increase/Decrease in Fund Balance (Dollars)
2002-2003	282,060
2003-2004	899,547
2004-2005	-213,084
2005-2006	-102,878
2006-2007	500,835
2007-2008	-890,000
2008-2009	299,095

Source: CCFS 311 Annual Financial and Budget Reports

The average change in fund balance for the period 2002-03 through 2009-10 is approximately \$110,800. The District has maintained a prudent reserve above the five percent guideline.

- **Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions? No deficit spending. Is this acceptable? Yes.**

District's Response: The 2008-09 fiscal year ending with a surplus due to stringent budget controls, budget reductions, and careful oversight by the Board of Trustees and the Administration. Actions taken include maintaining a prudent reserve while marketing the College to increase FTES, and by reduction in expenditures where feasible.

- **Are district revenue estimates based upon past history? Yes, along with current State budget allocations. Is this acceptable? Yes.**

District's Response: The LCCD has established a spreadsheet to track historical revenues by revenue source to more closely estimate the number of revenue sources available and the amount of each revenue source. However, in 2009-10, the California State Budget Crisis will impact both the unrestricted and restricted revenue sources available to LCCD and all community colleges. Due to prudent budget controls in the 2008-09 fiscal year, the LCCD has reasonable carryover funds to offset some of the restricted funding reductions this year. The LCCD will continue to monitor all revenue sources utilizing this spreadsheet during budget development in future years to accurately project future LCCD revenues.

- **Does the district automatically build in growth revenue estimates? Only if reasonably attainable. Is this acceptable? Yes.**

District's Response: The LCCD experienced declines in FTES in prior years but attained growth FTES's in 2008-09. LCCD was eligible for three years of past restoration monies and recaptured much of these funds in 2008-09. The 2009-10 FTES projections indicate that the LCCD will realize the remaining restoration funds this year. Table 2 below reflects these figures.

**Table 2
STABILIZATION FUNDING**

Year of Stabilization Funding	Restoration Available
2008-2009	1,188,445
2009-2010	1,263,633
Total Potential Restoration Available	\$ 2,452,078

Source: CCC 2009-2010 Budget Workshop

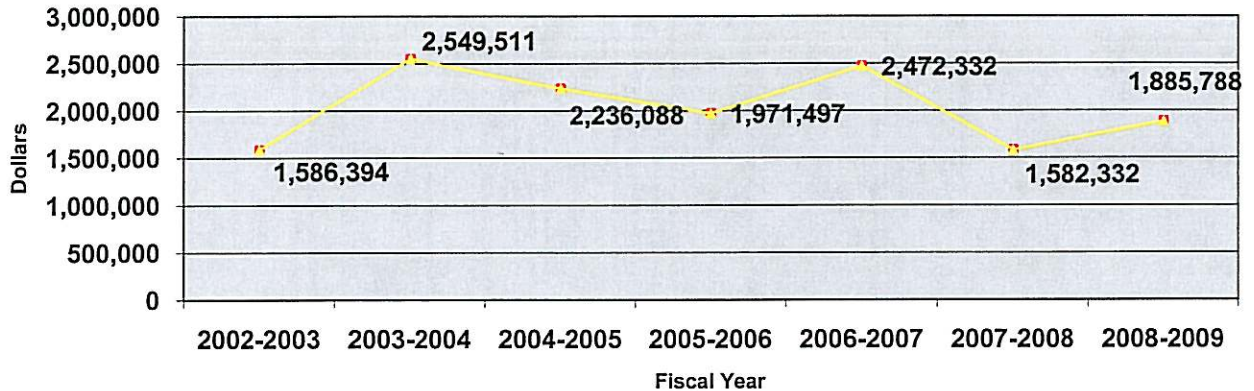
The LCCD has built into the 2009-10 budget a recapture of \$1,263,633 in restoration monies associated with a projected increase of 200 credit and 11 non-credit FTES.

2. Fund Balance – Is this area acceptable? Yes

- **Is the district's fund balance stable or consistently increasing? Stable and increasing. Is this acceptable? Yes.**

District's Response: Trending of the unrestricted general fund balance indicates a stable and prudent fund balance from the 2002-03 through the 2008-09 fiscal years, as shown in Table 3 below. The final budget for 2009-10 is balanced with a stable unrestricted fund balance.

**Table 3
ENDING UNRESTRICTED FUND BALANCE, JUNE 30**



Source: CCFS 311 Annual Financial and Budget Reports

- **Is the fund balance increasing due to on-going revenue increases and/or expenditures reductions? Increasing FTES to capture restoration and expenditure reductions. Is this acceptable? Yes**

District's Response: The LCCD's fund balance increased in 2008-09 and is projected to increase in 2009-10. The fund balance has been relatively stable since 2001-02 due to expenditure reductions primarily in staffing and due to one-time equalization funding.

3. Enrollment – Is this area acceptable? Yes

- **Has the district's enrollment been increasing or stable for multiple years? Yes. Is this acceptable? Yes.**

District's Response: LCCD total FTES declined for several years beginning in 2001-02. Over this period total FTES has been as high as 2,688 in the 2001-02 academic year and as low as 13601 in the 2007-08 academic year. 2008-09 FTES increased to 1565 credit and 35 non-credit, as a result of planned educational initiatives. 2009-10 FTES are projected to increase to 1711 credit and 24 non-credit. The FTES presented in Table 4 below are post-decertification per the Resolution Agreement.

**Table 4
FTES HISTORY**

Year	Resident Credit FTES	Non-Credit FTES	Resident Total FTES	Non-Resident Credit FTES	Total FTES
2008-2009	1,565	35	1,600	60	1,660
2007-2008	1,277	24	1,301	60	1,361
2006-2007	1,430	38	1,468	70	1,538
2005-2006	1,514	49	1,563	72	1,635
2004-2005	1,767	79	1,846	140	1,986
2003-2004	1,895	84	1,979	99	2,078
2002-2003	2,180	396	2,576	82	2,658
2001-2002	2,106	505	2,611	77	2,688

Source: CCFS 320 Apportionment Attendance Reports and CCFS 317 Adjustment Applications

- **Are the district's enrollment projections updated at least semiannually? Yes. Is this acceptable? Yes.**

District's Response: The LCCD updates its enrollment projections on a regular basis and will continue to do so no less than semiannually.

- **Are staffing adjustments consistent with the enrollment trends? Yes. Is this acceptable? Yes.**

District's Response: Staffing adjustment consideration and ultimate adjustments have been and will continue to be consistent with the LCCD's enrollment trends.

- **Does the district analyze enrollment and full time equivalent students (FTES) data? Yes. Is this acceptable? Yes.**

District's Response: LCCD uses enrollment and FTES data to project semester and annual enrollment and FTES trends. This process compares past semesters with current semester data to determine growth or declines in both enrollment and FTES and to project future enrollment trends to better determine programs with high demand and programs that need review. Additional programs are being offered in 2009-10 that will increase enrollment to recapture restoration funds.

- **Does the district track historical data to establish future trends between P-1 and annual for projection purposes? Yes. Is this acceptable? Yes.**

District's Response: LCCD builds annual FTES models to compare previous year FTES generated to current year figures starting with the summer period. These data allow the

district to project with some certainty the annual FTES early in the fiscal year to make decisions on what changes may be needed to satisfy district goals and objectives.

- **Has the district avoided stabilization funding? No. Is this acceptable? Yes.**

District's Response: LCCD has experienced decreasing FTES since the 2001-02 fiscal year and as a result, has been receiving stabilization funding.

4. Unrestricted General Fund Balance – Is this area acceptable? Yes

- **Is the district's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)? Yes. Is this acceptable? Yes.**

District Response: The LCCD has consistently maintained a level of unrestricted fund balance in excess of the recognized minimum prudent level set by the Chancellor's Office. In February 2009 the LCCD Board committed to establishing an annual fund balance (reserve) equal to at least two-month of College payroll costs (approximately \$1.6 million in FY 08-09) and preferably two-months of operating expenses (approximately \$2.0 million in FY 08-09). The LCCD's Governing Board considers the relatively higher ending balance of recent years to be a fortuitous hedge against the significant apportionment revenue declines resulting from the material FTES declines since 2002-03 and the continuing apportionment deferrals due to the California State budget crisis. See Table 5 Below.

**Table 5
UNRESTRICTED GENERAL FUND BALANCE**

Fiscal Year	Operational Expenditures	Other Outgo	Total Expenditures	Ending Fund Balance	Percentage of Fund Balance to Total Expenditures
2008-2009	12,215,673	50,000	12,265,673	1,881,427	15.37%
2007-2008	12,210,000	0	12,210,000	1,582,332	12.96%
2006-2007	12,061,161	85	12,061,246	2,472,332	20.50%
2005-2006	12,140,893	27,018	12,167,911	1,971,497	16.20%
2004-2005	12,768,887	162,179	12,931,066	2,236,088	17.29%
2003-2004	12,481,174	47,082	12,528,256	2,549,511	20.35%
2002-2003	13,151,287	160,265	13,311,552	1,586,394	11.92%

Source: CCFS 311 Annual Financial and Budget Reports

- **Is the district's unrestricted fund balance maintained throughout the year? Yes. Is this acceptable? Yes.**

District's Response: The LCCD unrestricted fund balance increased in 2008-09 and is projected to increase in 2009-10.

5. Cash Flow Borrowing – Is this area acceptable? Yes

- **Can the district manage its cash flow without interfund borrowing? Yes. Is this acceptable? Yes.**

District's Response: Although the Governing Board has authorized it, LCCD is currently managing its cash flow without interfund borrowing. The District utilized a TRAN of \$1,400,000 for 2008-2009 in anticipation of the delay in passing the State budget and again issued a TRAN in the amount of \$2.6 million in 2009-10 to protect against cash flow shortages as a result of apportionment deferrals. Cash is monitored on a monthly basis.

- **Is the district repaying TRAN and/or borrowed funds within the required statutory period? Yes. Is this acceptable? Yes.**

District's Response: LCCD utilized a TRAN for the first time in 2008-09 to alleviate potential cash flow problems caused by late approval of the State budget. The required TRAN repayment set-asides and final payment for 2008-09 were made on time. The LCCD will meet all of the 2009-10 TRAN repayment requirements.

6. Bargaining Agreements – Is this area acceptable? Yes

- **Has the district settled bargaining agreements within new revenue sources during the past three years? Yes. Is this acceptable? Yes.**

District's Response: Due to declining enrollment, the state's economic climate and in an attempt to stabilize fiscally, LCCD has not provided any COLAs to the Lassen College Faculty Association (LCFA) or the classified employees bargaining units (CSEA) for the 2005-06 and 2006-07 fiscal years. Negotiations have allowed the LCCD to reach agreement with faculty and classified staff for 2006-2008 on items within the District's means. Most of the cost is for an improved health and benefit package, as well as increasing part-time faculty salaries from \$28.39 to \$33.67 for the 2008-2009 year. All of this cost is within the LCCD's new revenue sources. In addition, in May 2008 an agreement was reached with LCFA which included a one-time payment of the unspent difference between the projected ending balance and the actual ending balance. In December 2008 this difference was calculated to be \$66,628 and was divided equally amongst full-time faculty. An offer was presented to the LCFA in 2008-09 but a settlement did not occur prior to the close of the fiscal year. The LCCD has set aside the amount of that offer, \$250,000, as a designated reserve in the 09-10 budget.

Management and confidential received no COLAs during the period of 2005-06 through 2008-09.

- **Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? Yes. Is this acceptable? Yes.**

District's Response: A cost analysis was provided to the Governing Board for their information when they were asked to approve the settlements.

- **Did the district correctly identify the related costs? Yes. Is this acceptable? Yes.**

District's Response: The District recognized both direct and indirect costs when costing the settlements.

- **Did the district address budget reductions necessary to sustain the total compensation increase? Yes. Is this acceptable? Yes.**

District's Response: The negotiated settlements were funded through budget reductions and budgeted apportionment income from FTES growth.

7. Unrestricted General Fund Staffing – Is this area acceptable? Yes

- **Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses? Yes. Is this acceptable? Yes.**

District's Response: The LCCD is careful not to use one-time funds for permanent staff or other ongoing expenses. The LCCD is analyzing regularly the use of one-time funds and their purpose relative to one-time needs. The impact of the California State budget crisis has made monitoring the staffing a major priority for the LCCD.

- **Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2006-07 is 85.1%)? Yes. Is this acceptable? Yes.**

District's Response: LCCD is budgeting approximately 76% of the unrestricted general fund to salaries and benefits in its 2009-10 final budget approved by the Governing Board on October 13, 2009.

8. Internal Controls – Is this area acceptable? No

- **Does the district have adequate internal controls to insure the integrity of the general ledger? No. Is this acceptable? No.**

District's Response: LCCD understands the importance of proper internal controls and emphasizes the importance of strong and reliable controls to coordinate the functions between human resources, payroll and budget, including the collection and handling of cash. The separation of duties is complicated by the limited number of employees in Human Resources and the Business Office due to the size of the college. Both departments are undergoing a staffing reorganization plan that is expected to enhance the internal controls by adding a Comptroller in the Business Office. Internal control

findings and recommendations by the auditors are taken seriously and incorporated into the Business Services and Human Resources Non-Instructional Program Reviews. In addition, LCCD is currently updating the business office policy and procedure manual to reflect the changing processes of the new information technologies (Datatel) recently implemented. LCCD is expected to have completed documenting the new policies and procedures related to internal controls during the 2009-10 fiscal year.

Does the district have adequate internal controls to safeguard the district's assets? Yes. Is this acceptable? Yes.

District's Response: LCCD's assets are safeguarded. Strong internal controls within the business office continue to be developed and emphasized. The current business office staff are long-term, qualified employees. LCCD is currently reorganizing the business office to add a mid-level management position of Comptroller and using more reliable position control procedures for budgetary control.

9. Management Information Systems – Is this area acceptable? Yes

- **Is the district data accurate and timely? Yes. Is this acceptable? Yes.**

District's Response: Historically, the LCCD's data have not been accurate or timely. The administration has placed emphasis on the imperative nature of accurate and timely data for decision making. With the implementation of Datatel, the new administrative information system, the college's data submissions are more reliable and timely. Employees have been trained and managers can now access relevant data online.

- **Are the county and state reports filed in a timely manner? Yes. Is this acceptable? Yes.**

District's Response: Generally, county and state reports are filled in a timely manner. The LCCD's 2006-07 external audit report was not filed on time due to a delay on the part of the external auditor. The 2007-08 audit was filed on time. The 2008-09 audit is under way and will be completed on time. All other local, state, and federal reports have been filed in a timely manner.

- **Are key fiscal reports readily available and understandable? Yes. Is this acceptable? Yes.**

District's Response: The district budget, annual financial and budget report (CCFS-311), quarterly financial reports (CCFS-311Q), monthly financial statements, and past annual audits are readily available and understandable.

10. Position Control – Is this area acceptable? Yes

- **Is position control integrated with payroll? No. Is this acceptable? No.**

District's Response: LCCD is working on an integrated position control system. The new Comptroller will be assigned to oversee this process and implementation. The position control function is maintained on spreadsheets at this time and verified on a regular basis.

- **Does the district control unauthorized hiring? Yes. Is this acceptable? Yes.**

District's Response: There is no unauthorized hiring. All positions are approved by area deans in addition to being approved by the Board and Superintendent/President. No one is placed on payroll until authorized by the Human Resources department.

- **Does the district have controls over part-time academic staff hiring? Yes. Is this acceptable? Yes.**

District's Response: There is no unauthorized hiring of part-time academic staff. All positions are approved by the Vice-President/Dean of Instructional Services in addition to being approved by the Human Resources department and Board and Superintendent/President.

11. Budget Monitoring – Is this area acceptable? Yes

- **Is there sufficient consideration to the budget, related to long-term bargaining agreements? Yes. Is this acceptable? Yes.**

District's Response: The LCCD has not given any COLAs the last three years. The LCCD has designated a reserve within the 09-10 budget in the amount of \$250,000 for future faculty salary enhancement. This amount has been thoroughly analyzed and determined to be within the LCCD's budget. The LCCD understands the importance of considering long range financial priorities and its importance to fiscal stability. The impact of recent employee negotiation settlements has been recognized. Multi-year budgets have been and will continue to be developed reflecting any long term agreements or commitments.

- **Are budget revisions completed in a timely manner? Yes. Is this acceptable? Yes.**

District's Responses: Any material changes in revenue and/or expenditures are reflected in budget revisions. Financial reports reflecting the adopted budget, revisions, expenditures to date and the balances remaining are taken to the Board on a monthly basis with reports presented and approved at least quarterly.

- **Does the district openly discuss the impact of budget revisions at the Board level? Yes. Is this acceptable? Yes.**

District's Response: All budget revisions are reviewed openly and timely at the Board level.

- **Are budget revisions made or confirmed by the Board in a timely manner after the collective bargaining agreements are ratified? Yes. Is this acceptable? Yes.**

District's Response: The impact of any tentative collective bargaining agreement is reviewed with the LCCD Board prior to the agreement being ratified. After the agreement is ratified, a budget revision is made within two months of ratification.

- **Has the district's long-term debt decreased from the prior fiscal year? Yes. Is this acceptable? Yes.**

District's Response: LCCD long-term debt decreased by \$100,000 in 2007-08, \$150,000 in 2008-09 and \$162,047 in 2009-10 through 2017-18 in accordance with the 2007 Resolution Agreement (Appendix B). On August 23, 2007, the Chancellor's Office and the LCCD entered into a resolution agreement to, in part, rectify the districts noncompliance with unearned apportionment claims submitted in past years. The agreement reflected a need to remedy the overpayments by adjusting future state apportionment claims until the overpayments could be repaid. Accordingly, the agreement reflects both parties intent to make apportionment reductions over time so it does not jeopardize short-term solvency and the current obligations of the LCCD. In addition, the revised Resolution Agreement and subsequent recommended amendments allows for reductions in the total apportionment repayment by the amount of fees and reimbursed expenses the LCCD pays to the Special Trustee and various approved consultants. This amendment to the Resolution Agreement will allow LCCD to better manage its long-term debt while addressing recovery.

Other material long-term obligations include revenue bonds for the dormitory (to be reduced by \$31,800 in 2009-10) and retiree health benefits and early retirement health benefit incentives. The cost of retiree health benefits for current employees are projected to decline over the next ten years as a result of the LCCD's termination of post retirement health benefits coverage to age 65 for faculty and classified management / confidential employees. [See item 12 below] An equipment lease purchase agreement was completely paid off in 2007-08.

- **Has the district identified the repayment sources for the long-term debt? Yes. Is this acceptable? Yes.**

District's Response: LCCD will be satisfying the repayments of state apportionment with a combination of expenditure reductions, reserve reductions, and supportable FTES growth and future state apportionment increases. Additionally, the LCCD has agreed with the Chancellor's office to Amend the 2007 Resolution Agreement allowing for "Offset Toward Apportionment Repayment". Dormitory revenue bonds are paid from dormitory operating revenue. The LCCD has been funding retiree health benefits on a "pay-as-you-go" basis and has a projection of annual amounts needed to satisfy the LCCD's share of retiree health benefit premiums.

- **Does the district compile annualized revenue and expenditure projections throughout the year? Yes. Is this acceptable? Yes.**

District’s Response: Annualized revenue and expenditures are projected throughout the year in the development of the quarterly budget reports and multi-year budget process.

12. Retiree Health Benefits – Is this area acceptable? Yes

- **Has the district completed an actuarial calculation to determine the unfunded liability? Yes. Is this acceptable? Yes.**

District’s Response: The LCCD has been funding retiree health benefits on a “pay-as-you-go” basis. A revised actuarial study is currently being performed for the 2009-10 fiscal year as required by GASB. A projection of annual amounts needed to satisfy the LCCD’s share of retiree health benefit premiums is shown in Table 6 below.

**Table 6
PROJECTED ANNUAL COST OF RETIREE HEALTH BENEFITS**

Fiscal Year	Faculty	Management	Total
2006-2007	123,088	89,119	212,207
2007-2008	104,767	77,482	182,249
2008-2009	104,720	81,185	185,905
2009-2010	109,882	87,812	197,694
2010-2011	128,990	93,048	222,038
2011-2012	107,483	98,305	205,788
2012-2013	79,583	50,793	130,376
2013-2014	79,618	57,488	137,106
2014-2015	67,429	62,897	130,326
2015-2016	39,654	48,764	88,418

Source: TCS Actuarial Study of Retiree Health Liabilities, May 7, 2007

The LCCD engaged Total Compensation Systems, Inc. (TCS) to analyze the liabilities associated with its retiree health benefits plan and received an Actuarial Study of Retiree Health Liabilities study on May 7, 2007. The study estimated the actuarial accrued liability to be \$1,493,604 as of July 1, 2006. The cost of benefits for current employees are projected to decline over the next ten years by 9.3% given the LCCD’s termination of post retirement health benefits coverage to age 65 for Faculty hired past 2/1/89 and Classified Management/Confidential employees hired past 6/30/89.

- **Does the district have a plan for addressing the retiree benefits liabilities? Yes. Is this acceptable? Yes.**

District’s Response: The LCCD will not have a continuing need to address future retirement benefit liabilities as the district terminated the inclusion of post-retirement health benefits to new Faculty and Classified Management/Confidential employees

during the 1998 fiscal year. In a CalPERS circular letter 200-002-08 dated January 3, 2008, a new law took effect January 1, 2008 expanding the eligibility to join the California Employees Retirement Benefits Trust (CERBT) fund to include individual school districts. Participants who elect to participate in the CERBT can make contributions to the trust and use investment earnings to pay for retiree health benefits similar to the CalPERS pension trust. The LCCD is currently considering the use of the pension trust but no decision has been made.

13. Leadership/Stability – Is this area acceptable? Yes

- **Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer, and Board of Trustees)? Yes. Is this acceptable? Yes.**

District's Response: The College has experienced frequent changes in senior leadership positions in recent years. The previous Superintendent/President remained at the college from July 2002-July 2007. Dr. Douglas Houston was hired as the interim Superintendent/President August 14, 2007 and served as interim until February 29, 2008. On February 12, 2008, the LCCD Board of Trustees voted unanimously to ratify the three-year employment contract and approve the appointment of Dr. Houston as Superintendent/President.

The current Dean of Student Services/Institutional Research has been with the college since October 24, 2006. The Dean of Administrative Services position and the Director of Human Resources position were filled with interim appointees for the 2007-08 academic year. The permanent Director of Human Resources was hired August 2008. The LCCD Board of Trustees recently named the Director of Human resources as the Interim Dean of Administrative Services. The position will be advertised shortly to appoint a permanent Dean. The permanent Vice President/Dean of Instruction was hired August 2008, to replace the former dean whose one-year contract was not renewed. The Superintendent/President and Board have recruited qualified individuals for the management team in order to provide leadership and stability for the College.

14. District Liability – Is this area acceptable? Yes

- **Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels? Yes. Is this acceptable? Yes.**

District's Response: The LCCD's external auditor (Nystrom and Company LLP) reviews litigation directed toward the district. The audit report ending June 30, 2008 expressed an opinion on these matters. The audit report ending June 30, 2009 has not been completed. An analysis is conducted by LCCD's JPA insurance group annually. A review by the District legal counsel is also underway but no new potential issues are known. The LCCD is a member of the Northern California Community Colleges Self Insurance Authority (NCCC). NCCC is a member of the State Wide Association of

Community Colleges Joint Powers Authority (SWACC). The District is also a member of the Schools Excess Liability Fund (SELF) for excess liability coverage up to \$15,000,000. Because of these several layers of coverage, the District has a very minimal potential for loss of only \$1,000 per occurrence. Settled claims resulting from these programs have not exceeded insurance coverage in each of the past three fiscal years.

- **Has the district set up contingent liabilities for anticipated settlements, legal fees, etc? No. Is this acceptable? Yes.**

District's Response: Settled claims have not exceeded insurance coverage in each of the past three fiscal years and the LCCD does not anticipate exceeding insurance coverage for the current fiscal year.

15. Reporting – Is this area acceptable? Yes

- **Has the district filed the annual audit report with the Systems Office on a timely basis? Yes. Is this acceptable? Yes.**

District's Response: The June 30, 2008 annual financial audit report was filed on time. The audit for the fiscal year 2008-09 is currently underway and will be completed and filed on time.

- **Has the district taken appropriate actions to address material findings cited in their annual audit report? Yes**

- **District's Response:** The District has taken appropriate action on the recommendations of the auditors. The District responded to issues from the June 30, 2008 and prior audits. Policies and procedures have been modified to comply with the recommendations.

- **Has the District met the requirements of the 50 percent law? Yes. Is this acceptable. Yes.**

District's Response: The LCCD met the 50% law requirements in 2007-08 and in 2008-09.

The District's budget and expenditure planning for the current year indicate that regulations regarding the 50% law will be met in 2009-10.

- **Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines? Yes. Is this acceptable? Yes.**

District's Response: The past history of LCCD's submittals of the CCFS-311Q's, CCFS-311's, and CCFS 20's indicate they have generally been submitted to the System Office on or before the stated deadlines with few exceptions. All reports for the 2008-09

fiscal year were submitted on time. The District is making a concerted effort to submit reports on time.

IX. Multi-Year Fiscal Projections

The LCCD is heavily reliant on state funded apportionments related to FTES generation. In the 2008-09, state general apportionments accounted for over 90% of total unrestricted general fund revenues when local property tax and enrollment revenues are factored into the apportionment formula. As such, LCCD's fiscal recovery is largely dependent on its ability to align its programs and services offerings to meet the anticipated demands of the communities the LCCD serves. The California State budget crisis has negatively impacted the apportionment for 2009-10. Significant budget reductions have been implemented.

The matrix in Table 7 below quantifies the relative estimates of FTES generation and cost increases/decreases associated with each of the educational initiatives presented for the 2008-09 fiscal year.

Table 7
ESTIMATED FTES AND COST FOR 2008-09 EDUCATIONAL INITIATIVES

Institutional Master Plan 2008-09 Educational Initiatives	FTES Incr (Decr)	NC FTES Incr (Decr)	Certificated Cost (Savings)	Benefits Cost (Savings)	Other Exp Cost (Savings)
PE Instructor to (budgeted) English Position	-	-	(72,593)	(27,267)	-
Hire Automotive Tech Instructor (mid-yr)	4.00	-	27,370	1,879	-
Hire Director of Nursing (budgeted)	-	-	-	-	-
Hire PT Music Instructor (50%)	5.00	-	27,370	3,757	-
Hire Business Instructor	10.00	-	54,739	24,816	-
Hire Dean of Admin (budgeted)	-	-	-	-	-
Hire HR Director (budgeted)	-	-	-	-	-
Hire Learning Resource Specialist (part Basic Skills)	-	10.00	14,460	1,985	-
Hire Instr. Tech. Specialist (budgeted)	-	-	-	-	-
Hire PT Fire Science Faculty (budgeted)	15.00	-	-	-	-
Increase POST Level II & III Courses	3.00	-	5,792	795	-
Restore Alliance with Palau Islands	5.00	-	-	-	7,500
Increase World of Work Initiative	-	-	-	-	-
Increase Community Service Camps	-	-	-	-	-
Expand Distance Education (ITV/Hybrids)	8.00	-	-	-	-
Pilot Corrections Officer Academy	-	-	-	-	-
Increase Gunsmithing Offerings (contract)	8.00	-	-	-	7,000
Totals	58.00	10.00	57,138	5,965	14,500

The educational initiatives that will strategically provide growth to LCCD for the 2009-10 fiscal year are as follows:

- Hire Fire Technology Instructor
- Increase Fire Technology courses (inc CCC)
- Restore Apportionment Supported Learning Center
- Restore Small Business Management Curriculum
- Expand POST Level II and III
- Expand Rodeo
- Expand Adult Education Partnership with Lassen HS

The matrix in Table 8 below quantifies the relative estimates of FTES generation and cost increases/decreases associated with each of the educational initiatives presented for the 2009-10 fiscal year.

Table 8
ESTIMATED FTES AND COST FOR 2009-10 EDUCATIONAL INITIATIVES

Institutional Master Plan 2009-10 Educational Initiatives	FTES Incr (Decr)	NC FTES Incr (Decr)	Certificated Cost (Savings)	Benefits Cost (Savings)	Other Exp Cost (Savings)
Hire Fire Technology Instructor	10.00	-	54,739	24,816	-
Increase Fire Tech Courses to CCC	10.00	-	-	-	-
Restore Learning Center/Tutoring/Skills Lab	-	20.00	54,739	24,816	-
Restore Small Bus. Mngmnt Curriculum	13.00	-	-	-	-
Expand POST Level II & III Courses	3.00	-	5,792	796	-
Expand Rodeo Team Program	10.00	-	-	-	21,000
Expand Adult Education Partnership	-	-	-	-	-
Totals	46.00	20.00	115,270	50,428	21,000

In addition to the 2009-10 Educational Initiative FTES generation described above, prior year 2008-09 Educational Initiatives are expected to continue to grow and have estimated continued FTES generation as shown in Table 9 below.

Table 9
ESTIMATED CONTINUED GROWTH IN FTES AND COST FOR 2008-09
EDUCATIONAL INITIATIVES IN 2009-10

Institutional Master Plan Prior Year Educational Initiatives in 2009-10	FTES Incr (Decr)	NC FTES Incr (Decr)	Certificated Cost (Savings)	Benefits Cost (Savings)	Other Exp Cost (Savings)
08-09 English Program Growth	5.00	-	-	-	-
08-09 Music Program Growth	5.00	-	-	-	-
08-09 Automotive Program Growth	5.00	-	-	-	-
08-09 Nursing Program Growth	5.00	-	-	-	-
08-09 Alliance with Palau Islands Growth	15.00	-	-	-	-
08-09 Distance Education (ITV/Hybrid) Growth	8.00	-	-	-	-
08-09 Corrections Officer Academy Growth	-	-	-	-	-
08-09 Gunsmithing Program Growth	4.00	-	-	-	-
Totals	47.00	-	-	-	-

Other Revenue and Expenditure Projections

Cost increases of the certificated and classified staff will be reflected in step and column salary schedule movements in 2009-10. Other salary schedule movements are being contemplated for certificated positions but are not included in this report due to the uncertainty of contract settlements. The net effect of all individual movement is shown in Table 10 below.

Table 10
ESTIMATED COST OF STEP AND COLUMN INCREASES

Projected Step and Column Increases For Fiscal Year 2009-10	Fiscal Year 2009-2010
Certificated Salaries	26,702
Classified Salaries	42,873
Management / Confidential Salaries	-
Administrative Salaries	-
Totals	69,575

Labor contract negotiations over the 2008-09 fiscal year have resulted in Board approval of an offer but no settlement was reached with LCFA.

Long-term leases associated with the purchase of long lived assets including a backhoe, student transportation vans, and a snow cat were entirely satisfied during the 2007-08 fiscal year. The costs associated with the leases will release future demands on cash flow.

The repayments of the 2007 Resolution Agreement with CCCCO continue through the 2017-18 fiscal years. The marginal change in the apportionment repayment of \$162,047 for 2009-10 is \$12, 047 which is included in the 2009-10 final budget. The payments in future years

remain at \$162,047. Future payments will be made from apportionment reductions or payments for services provided by the Special Trustee and various approved consultants.

Other material LCCD unrestricted general fund revenues include California State Lottery Revenues and federal revenues associated with Forest Reserves. Lottery revenues are expected to approximate \$110 per FTES while Forest Reserves funding is expected to generate about \$116,000 in 2009-10. Forest Reserves will decline slightly in subsequent years.

Consumer Price Index (CPI) increases from the Department of Labor's December 2007 release indicate overall increases in goods (CPI-U) for the 12 month period ending December 31, 2007 rose 4.1% (unadjusted). Medical care cost increased by 5.2% while energy costs increased at 17.4%. Most of the increase in energy stemmed from large cost increases related to petroleum products. Electric and gas accounted for a small increase in energy costs at 3.4%. LCCD administration requested all budget managers to identify 5% reductions in their respective budget areas during the 2008-09 budget development process. The reductions identified are expected to derive material savings to object codes associated with materials, supplies, travel and other outgo, and are expected to offset general cost increases in these areas. The multi-year fiscal projections are summarized in Table 11 below.

**Table 11
MULTI-YEAR FISCAL PROJECTIONS SUMMARIZED BY TABLE**

2008-2009

TABLE	REVENUE		EXPENDITURES					
	Federal	State	Certif. Cost	Class Cost	Benefits	Supply	Operations	Capital Outlay
8		292,210	57,138		5,965		14,500	
11			19,298	27,829				
12			46,200		54,500			
13			(174,117)		(41,204)		(208,250)	
14								(53,578)
16		(50,000)						
17	(143,500)							
18						4,000		
TOTAL	(143,500)	242,210	(51,481)	27,829	19,261	4,000	(193,750)	(53,578)

2009-2010

TABLE	REVENUE		EXPENDITURES					
	Federal	State	Certif. Cost	Class Cost	Benefits	Supply	Operations	Capital Outlay
9		264,881	115,270		50,428		21,000	
10		214,547						
11			24,373	33,850				
15							(32,100)	
16		(12,047)						
TOTAL	0	467,381	139,643	33,850	50,428	0	(11,100)	0

Cumulative increases in each of the projections / assumptions above as they relate to the 2008-09 and 2009-10 fiscal years indicate fiscal recovery should occur by the year 2010-11. The effects of the projections on the income statement are summarized in the four-year general fund trend analysis for 2006-07 through 2009-10 budget in Section X.

X. Four-Year Budget Trend Analysis

Four-year General Fund Trend Analysis 2006-07 through 2009-10 budget (as of October 13, 2009)

	Audited		Audited		Difference	Unaudited		Difference	Final	Difference	
	Actuals	Percent	Actuals	Percent	Year to Year	Actuals	Percent	Year to Year	Budget	Percent	Year to Year
	06-07	of Total	2007-2008	of Total	06-07 / 07-08	2008-09	of Total	07-08 / 08-09	2009-10	of Total	07-08 / 08-09
Revenues											
Federal	\$811,344	5%	\$708,709	6%	-13%	\$593,808	4%	-16%	\$459,568	3%	-23%
State	\$12,213,575	81%	\$10,929,271	78%	-11%	\$11,491,929	77%	5%	\$11,616,368	80%	1%
Local	\$2,096,019	14%	\$2,304,784	17%	10%	\$2,744,233	19%	19%	\$2,449,772	17%	-11%
Total Revenues	\$15,120,938	100%	\$13,942,764	100%		\$14,829,970	100%		\$14,525,708	100%	
Expenditures											
Academic Salaries	\$4,725,252	33%	\$4,526,504	31%	-4%	\$4,787,081	33%	6%	\$4,779,071	33%	0%
Classified Salaries	\$3,092,232	21%	\$3,285,586	23%	6%	\$3,167,463	22%	-4%	\$3,158,128	22%	0%
Employee Benefits	\$2,815,403	19%	\$2,865,987	20%	2%	\$2,845,224	20%	-1%	\$3,043,566	21%	7%
Supplies	\$407,586	3%	\$403,964	3%	-1%	\$356,761	2%	-12%	\$488,774	3%	37%
Other											
Operating Expenses	\$2,602,114	18%	\$2,745,315	19%	6%	\$2,274,873	16%	-17%	\$2,286,598	16%	1%
Capital outlay	\$567,326	4%	\$520,825	4%	-8%	\$396,900	3%	-24%	\$377,145	3%	-5%
Other Outgo	\$250,586	2%	\$225,820	2%	-10%	\$573,641	4%	154% *	\$393,279	3%	-31%
Total Expenditures	\$14,460,499	100%	\$14,574,001	100%		\$14,401,943	100%		\$14,526,561	100%	
Excess/(Deficiency)	\$660,439		(\$631,237)			\$428,027	**		(\$853)	***	
Unrestricted Component						\$375,800					
Restricted Component						\$62,227					
Audit Adjustment	\$65,924		(\$100,939)								
Excess/(Deficiency)	\$726,363		(\$732,176)								
Ending Fund Balance	\$2,489,937		\$1,757,761			\$2,185,788			\$2,184,935	est.	
Percent of Expenditures	17.22%		12.06%			15.18%			15.04%		

* Difference due to change in accounting method to recognize the state loan repayment and cost of state trustee

** Additional restricted carryover funds of \$479,670 accounted for as deferred revenue

*** Negative balance in Matriculation will be covered by transfer from restricted Articulation funds to Matriculation after Board approves the budget

Appendix A -

LCCD Comprehensive Institutional Master Plan

http://www.lassencollege.edu/about_documents.html

Appendix B -

2007 Resolution Agreement with the Chancellor's Office

2008 Amendment to the Resolution Agreement

2009 Proposed Amendment to the Resolution Agreement

Appendix C -

LCCD Corrective Action Matrix

Appendix D -

LCCD Organizational Charts

2007 RESOLUTION AGREEMENT

This 2007 Resolution Agreement ("Agreement") is entered into by and between the Chancellor of the California Community Colleges (hereinafter "State Chancellor"), on behalf of the Office of the Chancellor for the California Community Colleges ("System Office"), and the Lassen Community College District Board of Trustees ("Board") on behalf of the Lassen Community College District (hereinafter "College"), effective as of the date of full execution hereof. This Resolution Agreement supersedes the Resolution Agreement between the parties dated February 6, 2006.

WHEREAS, an investigation by the System Office revealed a lack of College compliance with state minimum conditions and apportionment requirements that require changes to related College practices; and

WHEREAS, past College noncompliance resulted in overpayment of state apportionment to the College and the need to adjust future state apportionment claims to remedy that overpayment; and

WHEREAS, the College undertook numerous actions under a February 6, 2006, Resolution Agreement, the parties agree that a revised agreement is necessary to reflect the current status of College operations and to identify outstanding compliance issues; and

WHEREAS, in 2006-2007, the College partially repaid unearned apportionment and it wishes to continue to make apportionment adjustments over time so it does not jeopardize its current fiscal obligations; and

WHEREAS, coming into compliance with certain minimum conditions and apportionment requirements will require the investment of College time and resources and cannot reasonably be accomplished on an immediate basis; and

WHEREAS, the College has acknowledged the need for monitoring by the System Office which should continue until further steps toward compliance by the College are verified and sound fiscal management is achieved; and

WHEREAS, the College has engaged a consultant to assist with its fiscal recovery and the State Chancellor will designate that individual as a Special Trustee to be responsible for monitoring and oversight of the College; and

WHEREAS, the State Chancellor has agreed that the Special Trustee will be assigned duties specified in subdivision (d) of section 58312 of title 5 of the California Code of Regulations, except that the Special Trustee will not be empowered to approve or disapprove actions of the board of Trustees of the College pursuant to paragraph (4) of section 58312(d), so long as the College complies with the terms of this Agreement and the Special Trustee does not recommend a greater level of state intervention;

NOW THEREFORE, in order to resolve this matter, the State Chancellor and the College agree to the following plan and timetable:

I. Term. The term of this Agreement shall commence on the date of full execution and terminate on June 30, 2018, unless extended pursuant to Paragraph XI below or by written agreement of the parties.

II. Good Faith Apportionment Adjustment. The parties agree that the College will file an adjusted Apportionment Attendance Report (Recal CCFS-320) and Adjustment Application (Form CCFS-317) for fiscal year 2005-06 to decertify \$311,881 in net apportionment FTES improperly reported for that year as described on Attachment 1 (Amended Resolution Agreement Recertified FTES Summary) and Attachment 2 (Decertified Classes for Fiscal Year 2005-06). The 2005-06 Recal CCFS-320 and CCFS-317 shall be submitted to the System Office no later than December 31, 2007, and shall conform with Attachment 1 and Attachment 2 relative to determining positive or negative FTES adjustments, including positive adjustments previously reported for late processing of positive attendance records and contact hour recalculations (see previously submitted 2005-06 Recal CCFS-320 and CCFS-317 that were withdrawn by the College).

The parties further agree that the System Office will adjust future apportionment claims to repay \$1,708,423. The foregoing amount represents the good faith assessment of the parties, as of the date of their execution of this Agreement, of state funding received by the College in excess of its entitlement from 2002-03 (Summer 2003), 2003-04, 2004-05, and 2005-06 as well as the College's repayment of \$80,000 during 2006-07. The parties agree that, given the nature of this matter, it would be extremely difficult to determine exact amounts of repayment and continued reviews would result in substantial delays in recovery efforts and could potentially require more State and College resources than can reasonably be devoted to a more precise assessment. The parties agree that the repayment described herein is reasonably related to the State Chancellor's investigative findings to date. The parties further agree that the repayment structure assists the College with recovery and maintaining solvency. The Agreement also protects the public's interest in future sound fiscal and management practices at the College.

III. Repayment Schedule. The College's future apportionment claims will be reduced as follows to adjust for previous overpayment of apportionment as described in Paragraph II:

2007-08 - reduced by \$100,000
2008-09 - reduced by \$150,000
2009-2010 - reduced by \$162,047
2010-2011 - reduced by \$162,047
2011-2012 - reduced by \$162,047
2012-2013 - reduced by \$162,047
2013-2014 - reduced by \$162,047
2014-2015 - reduced by \$162,047
2015-2016 - reduced by \$162,047
2016-2017 - reduced by \$162,047
2017-2018 - reduced by \$162,047

IV. Offset Towards Apportionment Repayment. Except as provided in Paragraph V below, the College may reduce the repayment of apportionment pursuant to Paragraph III above by the amount

of fees and reimbursed expenses the College pays to the Special Trustee appointed by the State Chancellor during the period of July 1, 2007, through June 30, 2009.

Any reductions in the total apportionment repayment amount owed by the College that is offset by fees and expenses for Special Trustee services shall be applied chronologically from the beginning of the repayment schedule. If the amount paid to the Special Trustee during 2007-08 equals or exceeds the \$100,000 apportionment repayment owed for fiscal year 2007-08, the repayment obligation for 2007-08 may be entirely eliminated and any excess carried over as an offset against the \$150,000 apportionment repayment amount for fiscal year 2008-09. Similarly, if any amounts for Special Trustee compensation paid in fiscal year 2008-09 and amounts for that purpose carried over from fiscal year 2007-08 equal or exceed the \$150,000 apportionment repayment amount for 2008-09, the repayment obligation for 2008-09 may be entirely eliminated and any excess carried over as an offset against the apportionment repayment amounts for 2009-10 and subsequent fiscal years. However, such reductions for 2009-10 and subsequent fiscal years shall not reduce any annual payment below 50% of the annual amounts stated in Paragraph III above. (For example, if the College documents that it compensated the Special Trustee \$150,000 for fees and expenses in fiscal year 2007-08, the total amount of \$150,000 will be subtracted from the repayment schedule. The reduction would eliminate the 2007-2008 repayment obligation and result in a carry-over of \$50,000 which would reduce the repayment obligation for 2008-09 to \$100,000. If the College then spent another \$150,000 for Special Trustee services in fiscal year 2008-09, the repayment obligation for 2008-09 would also be eliminated and the balance of \$50,000 would be carried over to reduce the 2009-2010 repayment to \$112,047.)

V. Adjustment to Repayment Schedule. Notwithstanding the provisions of Paragraph IV, if the College fails to comply substantially with the requirements of Paragraphs VI, VII or VIII, the State Chancellor shall so notify the College and the Special Trustee. If the College fails to promptly rectify the noncompliance, the State Chancellor may decline to permit all or a portion of amounts paid by the College to the Special Trustee to be offset against the apportionment repayment schedule in the manner described in Paragraph IV. In the event the College fails to promptly rectify substantial noncompliance with Paragraphs VI, VII and VIII, the State Chancellor may also advance the repayment schedule described in Paragraph III to require an additional \$50,000 to each year's payment until the full amount owed has been repaid. The State Chancellor, or his or her designee, shall determine whether substantial compliance was achieved by the College after consultation with the Special Trustee.

VI. Fiscal and Educational Plans. The State Chancellor has determined that the College substantially failed to implement a previous detailed plan for achieving fiscal stability and an educational plan demonstrating the impact of the fiscal plan on the district's educational program. The College's Board will adopt new fiscal and educational plans necessary for the College's achievement of fiscal stability and provide the plans to the System Office by no later than December 31, 2007.

VII. By no later than November 1, 2007, the College shall:

- A. Submit revised procedures required by title 5, section 58030 that address the concerns of the System Office identified in the July 20, 2007 letter from Assistant Vice Chancellor Fred Harris to Acting President Larry Perryman.

- B. Provide a master agreement between the College and the Lassen College Foundation Auxiliary Organization that complies with the College's implementing regulations.

VIII. By no later than December 31, 2007 the College shall:

- A. Provide a list of all faculty hired from January 1, 2006, through December 31, 2007, and copies of the College's determinations verifying that each individual meets minimum qualifications. The College shall submit a written plan for ensuring that no faculty appointment will be presented to the Board of Trustees, that no person will be offered a teaching contract, and that no person will commence academic service until his or her minimum qualifications are fully established by the Minimum Qualifications/Equivalency Committee of the Academic Senate and the Office of Instruction verifies that the Committee has acted.
- B. Verify that it will list all of its courses and course descriptions in its future catalogs, starting with its 2008-2009 catalog and that it will thoroughly review and revise as necessary every catalog statement for the 2008-2009 catalog. The College will publish its policies or regulations that require students to provide instructional or other materials in its catalog.
- C. Verify the dates of all employee training sessions conducted during Spring and Fall 2007 by the College on requirements for maintaining attendance records. Provide complete student attendance records prepared and signed by instructors from Fall 2007 for course sections that will be identified by the System Office by no later than December 1, 2007. The System Office will identify no more than five course sections offered under a positive attendance accounting process and no more than five course sections offered under a census accounting process. Documentation for census courses must include instructor-prepared and signed attendance records, instructor verifications that the rolls were cleared for census courses in a timely and accurate manner, documentation that census dates were properly calculated by the College, and documentation that contact hours were properly computed.
- D. Submit revised Board-adopted procedures required by title 5, section 58030 that address the concerns of the System Office identified in the July 20, 2007, letter from Assistant Vice Chancellor Harris to Acting President Larry Perryman and that address any additional issues identified by the System Office based on its review of the revised procedures to be submitted by the College by November 1, 2007, pursuant to paragraph VII.A. above.
- E. Submit instructor-prepared and signed attendance records for all Spring, Summer, and Fall 2007 mechanized agriculture courses and provide a complete vocational education program review of mechanized agriculture.
- F. Provide the Board-adopted fiscal and educational plans described in Paragraph VI.
- G. Submit course outlines for all gunsmithing courses to the System Office for a thorough review of the program. Submit complete student attendance records prepared and signed by instructors for 25% of the Spring 2007 and Summer 2007 gunsmithing courses. The specific courses for which attendance records must be submitted will be identified by the System Office by no later than December 1, 2007. Provide the College's most recent official vocational education study related to its gunsmithing programs.

- H. Submit an Equal Employment Opportunity Plan that complies with Board of Governors regulations (except those that require analysis of availability data), a College hiring document that is consistent with its EEO Plan, and a mechanism that ensures College compliance with all title 5 equal employment opportunity regulations (including regulations that require adverse impact analyses).
- I. Verify that commencing with the Spring 2006 term and each semester, each summer session, and each intersession thereafter until June 30, 2007, the Dean of Instruction made a minimum of two unannounced visits to the Fitness Center during class time to ensure that actual instruction was occurring. Provide any existing documentation of observations made by the Dean. Verify that during the Fall 2007 term and each semester, each summer session, and each intersession thereafter until June 30, 2009, the Dean of Instruction (or his or her designee) will make a minimum of 2 unannounced visits to the Fitness Center during class time to ensure that actual instruction is occurring.
- J. Provide evidence that the Board adopted a master agreement between the College and the Lassen College Foundation Auxiliary Organization that complies with the College's implementing regulations.
- K. Provide a copy of the College's policies or regulations that require students to provide instructional or other course materials and that specify the conditions under which students must provide such materials. Provide a comprehensive listing of all courses that require students to provide course materials, a description of the materials that must be provided, and an indication of whether the materials must be purchased from the College. Document that any mandatory student fees in Art 4A, Art 4B, Art 4C, Art 4D, Art 10A, Art 35, Art 36A, Art 36B, Art 36C, Art 43, and Art 44 do not exceed the College's actual cost of purchasing the materials provided to students in these courses.
- L. Provide the adjusted Apportionment Attendance Report (Recal CCFS-320) and Adjustment Application (Form CCFS-317) for fiscal year 2005-06 described in Paragraph II.

IX. On-Going Requirements.

- A. Until June 30, 2009, the College will secure the written approval of the State Chancellor prior to any transfer of College general fund money to the Lassen Community College Foundation.
- B. The College will submit each required and completed contracted district audit by December 31 of each year.
- C. The College will provide documentation of its eligibility for future apportionment claims upon the request of the State Chancellor.
- D. The College will continue to develop programs and classes that are most in demand by the current student population and community at large, and assess current student population and community demographics.

X. On-Site Reviews. During the term of this Agreement, and upon at least sixty (60) calendar days notice to the College, the State Chancellor may conduct on-site reviews of the College's compliance with the provisions of this Agreement. If reasonably feasible, the State Chancellor shall provide more than 60 days notice in advance of an on-site review. No review shall be conducted prior to June 30, 2008. At least sixty (60) calendar days prior to any on-site review, the State Chancellor

shall inform the College of the nature of the review and the name(s) of those persons who are likely to conduct the review.

The College and State Chancellor shall cooperate fully with each other in any on-site review. The College shall provide written resource materials requested by the State Chancellor and make available those resource persons whom the State Chancellor wishes to interview.

XI. Review of Minimum Qualifications. At such times as mutually agreed, the State Chancellor may conduct on-site reviews of the College's application of minimum qualifications to faculty and administrators. The reviews may be conducted in January, 2008 or thereafter. At the State Chancellor's discretion, the reviews may be made by a team of community college faculty, administrators, and trustees.

XII. Extension of Term. The term of this Agreement may be extended if, during its initial term, the State Chancellor makes a finding that the College has violated the terms of this Agreement. The extension shall be for one year. If, during the extended period of the Agreement, the State Chancellor makes a finding of violation of this Agreement, the State Chancellor may, in his or her sole discretion, extend the Agreement for another year or move to a higher level of State Chancellor intervention.

XIII. Available Remedies. Nothing herein prevents the State Chancellor from implementing any remedies available under section 58312 of title 5 of the California Code of Regulations or any other provision of law if the College fails to solve its financial problems or to implement the principles of sound management, or to fully implement this Agreement.

XIV. Indemnification. The Board and College shall indemnify and defend the State Chancellor and the Board of Governors of the California Community Colleges, and all their agents, representatives, and employees from and against all claims, losses, damages, charges, allegations, or causes of action of every kind, nature, and description arising in whole or in part from the performance of this Agreement. The Board and College specifically acknowledge and agree that they have an immediate and independent obligation to defend the State Chancellor, the Board of Governors and their agents, representatives, and employees from any claim which actually or potentially falls within this indemnity provision even if such allegations may be groundless, fraudulent or false, which obligation arises at the time such claim is tendered to the Board or College by the State Chancellor or the Board of Governors, and continues for all times thereafter.

As a material part of the consideration for this Agreement, the Board and College fully release, waive and discharge forever any and all claims, demands, rights, and causes of action against, and covenant not to sue the State Chancellor or the Board of Governors, or their agents, representatives, or employees under any present or future laws, statutes, or regulations, arising out of any acts, omissions, or matters relating to this Agreement. In connection with the foregoing release, the Board and College acknowledge that they are familiar with section 1542 of the California Civil Code, which reads:

"A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if

known by him or her must have materially affected his or her settlement with the debtor."

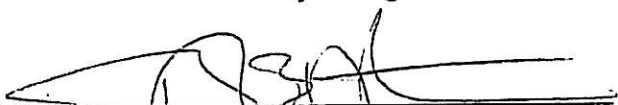
The Board and College acknowledge that the release contained herein includes all known and unknown, disclosed and undisclosed, and anticipated and unanticipated claims. The Board and College acknowledge that they have entered into this Agreement having full awareness of this situation, and nevertheless intend to waive the benefit of Civil Code section 1542, or any statute or other similar law now or later in effect. The releases and indemnification contained herein shall survive any expiration or termination of this Agreement.

XV. Receipt of State Aid. The State Chancellor shall take no action against the College not set out in this Agreement so long as the Board of Trustees and College comply with applicable statutory and regulatory requirements and the terms of this Agreement.



Dr. Diane Woodruff, Interim Chancellor
California Community Colleges

Date: 8/23/07



Dr. Douglas Houston, Interim President and
Secretary to the Board of Trustees
Lassen Community College District

Date: August 29, 2008

Lassen Community College District Board of Trustees action of August 28, 2007 to accept this Resolution Agreement:

AYES:	Blevins, Click, Deal, Dow, Hill, Holybee, Wages
NOES:	None
ABSTENTIONS:	None
ABSENT:	None

Amendment to Resolution Agreement

RECEIVED MAY 05 2008

The Chancellor of the California Community Colleges (hereinafter "State Chancellor"), on behalf of the Office of the Chancellor for the California Community Colleges ("System Office"), and the Lassen Community College District Board of Trustees ("Board") on behalf of the Lassen Community College District (hereinafter "College"), hereby agree to amend Paragraph IV of the Resolution Agreement between the parties dated August 28, 2007, to read as follows:

IV. Offset Towards Apportionment Repayment. Except as provided in Paragraph V below, the College may reduce the repayment of apportionment pursuant to Paragraph III above by the amount of fees and reimbursed expenses the College pays from July 1, 2007 through June 30, 2009, to the Special Trustee appointed by the State Chancellor and/or to consultants hired, with the approval of the Special Trustee, to assist the College with fiscal recovery.

Any reductions in the total apportionment repayment amount owed by the College that is offset by fees and expenses for Special Trustee and consultant services shall be applied chronologically from the beginning of the repayment schedule. If the amount paid to the Special Trustee and other consultants during 2007-08 equals or exceeds the \$100,000 apportionment repayment owed for fiscal year 2007-08, the repayment obligation for 2007-08 may be entirely eliminated and any excess carried over as an offset against the \$150,000 apportionment repayment amount for fiscal year 2008-09. Similarly, if any amounts for Special Trustee and other consultant compensation paid in fiscal year 2008-09 and amounts for that purpose carried over from fiscal year 2007-08 equal or exceed the \$150,000 apportionment repayment amount for 2008-09, the repayment obligation for 2008-09 may be entirely eliminated and any excess carried over as an offset against the apportionment repayment amounts for 2009-10 and subsequent fiscal years. (For example, if the College documents that it compensated the Special Trustee and other consultants in the amount of \$150,000 for fees and expenses in fiscal year 2007-08, the total amount of \$150,000 will be subtracted from the repayment schedule. The reduction would eliminate the 2007-2008 repayment obligation and result in a carry-over of \$50,000 which would reduce the repayment obligation for 2008-09 to \$100,000. If the College then spent another \$150,000 for Special Trustee and consultant services in fiscal year 2008-09, the repayment obligation for 2008-09 would also be eliminated and the balance of \$50,000 would be carried over to reduce the 2009-2010 repayment to \$112,047.) However, such reductions for 2009-10 and subsequent fiscal years shall not reduce any annual payment below 50% of the annual amounts stated in Paragraph III above, unless the Chancellor waives this restriction based on documentation submitted by the College showing that, as of December 31st of the year in question, its fiscal condition is such that making the minimum payment for that fiscal year would jeopardize the fiscal stability of the College.

All other terms of the Agreement dated August 28, 2007, shall remain in full force and effect.

Diane Woodruff
Dr. Diane Woodruff, Interim Chancellor
California Community Colleges

Date: 3/15/08

[Signature]
Dr. Douglas Houston, Superintendent/President
Secretary to the Board of Trustees
Lassen Community College District

Date: March 12, 2008

Lassen Community College District Board of Trustees action of March 11, 2008 to accept this Resolution Agreement:

- AYES: Blevins, Deal, Hammond, Hill, Holybee, Wages
- NOES: None
- ABSTENTIONS: None
- ABSENT: Click

**Lassen Community College District/Chancellor of the California Community
Colleges**

**Amendment to Resolution Agreement
November 10, 2009**

The Chancellor of the California Community Colleges (hereinafter "State Chancellor"), on behalf of the Office of the Chancellor for the California Community Colleges ("Chancellor's Office"), and the Lassen Community College District Board of Trustees ("Board") on behalf of the Lassen Community College District (hereinafter "College"), hereby agree to amend Paragraph IV of the prior Resolution Agreement between the parties signed and dated August 28, 2007, to read as follows:

IV. Offset Towards Apportionment Repayment. Except as provided in Paragraph V below, the College may reduce the repayment of apportionment pursuant to Paragraph III above by the amount of fees and reimbursed expenses the College pays from July 1, 2009 through June 30, 2012 to the Special Trustee appointed by the State Chancellor and/or to consultants hired, with the approval of the Special Trustee, to assist the College with fiscal recovery.

Any reductions in the total apportionment repayment amount owed by the College that is offset by fees and expenses for Special Trustee and consultant services shall be applied chronologically from the beginning of the repayment schedule. If the amount paid to the Special Trustee and other consultants during 2007-08 equals or exceeds the \$100,000 apportionment repayment owed for fiscal year 2007-08, the repayment obligation for 2007-08 may be entirely eliminated and any excess carried over as an offset against the \$150,000 apportionment repayment amount for fiscal year 2008-09. Similarly, if any amounts for Special Trustee and other consultant compensation paid in fiscal year 2008-09 and amounts for that purpose carried over from fiscal year 2007-08 equal or exceed the \$150,000 apportionment repayment amount for 2008-09, the repayment obligation for 2008-09 may be entirely eliminated and any excess carried over as an offset against the apportionment repayment amounts for 2009-10 and subsequent fiscal years. (For example, if the College documents that it compensated the Special Trustee and other consultants in the amount of \$150,000 for fees and expenses in fiscal year 2007-08, the total amount of \$150,000 will be subtracted from the repayment schedule. The reduction would eliminate the 2007-2008 repayment obligation and result in a carry-over of \$50,000 which would reduce the repayment obligation for 2008-09 to \$100,000. If the College then spent another \$150,000 for Special Trustee and consultant services in fiscal year 2008-09, the repayment obligation for 2008-09 would also be eliminated and the balance of \$50,000 would be carried over to reduce the 2009-2010 repayment to \$112,047.) However, such reductions for 2012-2013 and subsequent fiscal years shall not reduce any annual payment below 50% of the annual amounts stated in Paragraph III above, unless the Chancellor waives this restriction based on documentation submitted by the College showing that, as of December 31st of the year in question, its fiscal condition is such that making the minimum payment for that fiscal year would jeopardize the fiscal stability or accreditation status of the College.

All other terms of the Agreement signed by Interim Chancellor, Woodruff on August 23, 2007 and approved by the Lassen Governing Board on August 28, 2007, shall remain in full force and effect.

Dr. Jack Scott, Chancellor
California Community Colleges

Date: _____, 2009

Dr. Douglas Houston, President and
Secretary to the Board of Trustees
Lassen Community College District

Date: _____, 2009

Lassen Community College District Board of Trustees action of November 10, 2009 to accept this Amendment to the Resolution Agreement:

- AYES:
- NOES:
- ABSTENTIONS:
- ABSENT:



**LASSEN COMMUNITY COLLEGE DISTRICT
SUSTAINED IMPROVEMENT MATRIX
PENDING ACTIONS**

**(COMBINED SUSTAINED IMPROVEMENT MATRIX AND SELF STUDY
IMPLIMENTATION AND EVALUATION MATRIX)**

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
Chancellor's Office Management Review of LCCD March 31, 2009	Management Response	Point: Dean of Administrative Services, Dean of Student Services/Institutional Research	April 7, 2009	<i>In Progress</i> Response Submitted April 7, 2009	Include Final recommendations into Matrix
2007-08 Independent Auditor's Report Finding	2008-1 Internal Controls – Financial Reporting Assess risk, consider strengthening internal controls over financial reporting	Point: Dean of Administrative Services	December 31, 2009	<i>In progress</i> Dean will review opportunities to improve internal controls over financial reporting	
2007-08 Independent Auditor's Report Finding	2008-3 Students Actively Enrolled (formerly 2007-3) Courses missing census roster: Review and implement procedures to monitor instructor compliance and process exceptions timely	Point: Dean of Administrative Services, Dean of Student Services/Institutional Research	December 31, 2009	<i>In progress</i> Deans to review procedures and consider feasibility of technological enhancement	
2007-08 Independent Auditor's Report Finding	2008-A Revolving Cash Accounts Reconcile and restore revolving fund balance timely, preferably monthly	Point: Dean of Administrative Services	December 31, 2009	<i>In progress</i> Business Office staff are reconciling historical activity in revolving fund	Business Office Policies & Procedures Manual
2007-08 Independent Auditor's Report Finding	2008-B Personnel Action Records (PAR) Review and update procedures for completing PARs timely	Point: Dean of Administrative Services, Director of Human Resources	December 31, 2009	<i>In progress</i> HR Director reviewing procedures	
2007-08 Independent Auditor's Report Finding	2007-2 Fifty Percent Law Improve procedures for monitoring components of the 50 Percent Law to ensure compliance	Point: Dean of Administrative Services	December 31, 2009	<i>Completed & ongoing</i> District in compliance 2007-08; Dean to review procedures for accuracy and ongoing	

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
2007-08 Independent Auditor's Report Finding	2006-C Agreements/Contracts Implement controls to ensure that instructional contracts are signed prior to the beginning of instruction. Consider annual contracts for all other employees.	Point: Dean of Administrative Services, Vice President/Dean of Instructional Services, Director of Human Resources	December 31, 2009	monitoring <i>In progress</i> VP/Dean to review current procedures and modify as needed	
2007-08 Independent Auditor's Report Finding	[Prior to June 30, 2006] Advances to Other Funds Review intent of auxiliary operations (Dorm, Cafeteria), and report and adjust activities accordingly: Special Revenue Funds to be offset by General Fund, or Enterprise Funds to be responsible for own cost recovery	Point: Superintendent/President, Dean of Administrative Services	December 31, 2009	<i>In progress</i> Cabinet to review auxiliary operations and intent	
2007-08 Independent Auditor's Report Finding	[Prior to June 30, 2006] Contingency Plan and Data Storage Create a contingency plan for alternate site data processing in case of disaster; store data backups offsite	Point: Dean of Administrative Services	December 31, 2009	<i>In progress</i> Strategic Objective 4.3 in 2009-2014 Master Plan; Dean to arrange for periodic offsite transport and storage of tapes with a vendor or partner	
2007-08 Independent Auditor's Report Finding	[Prior to June 30, 2006] Policies and Procedures Manual Complete and implement a formal policies and procedures manual for Business Office	Point: Dean of Administrative Services	December 31, 2009	<i>In progress</i> Department staff have completed many components; Dean will review status, oversee compilation and publication	
2007 State Chancellor's Revised Resolution Agreement 08/24/07 Pages 2-3	Future Apportionment Adjustments/Repayment Schedule (\$1.7)	Point: Dean of Administrative Services	On-going	<i>On-going</i> 2007-08 Reduction \$100,000 Reduced by Fees/Expenses Pd. to Special Trustee/approved consultants	Repayment built into budget development process
2007 State Chancellor's Resolution Agreement – VIII H	Submit an Equal Employment Opportunity Plan – Compliant with BOG Regulations- College	Point: Superintendent/President Director of Employee Relations	December 31, 2007	<i>In progress</i> Approved EEO Plan received from Chancellor's	When approved by the Board the Applicant Screening & Selection Procedures Handbook

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	Hiring Document Consistent with EEO Plan – Mechanism that Complies with Title 5 Regulations			Office. Document is being submitted to shared governance committees. Hiring procedures will be revised when EEO plan is approved by BOG.	will be updated to reflect the current EEO Plan.
2007 State Chancellor’s Resolution Agreement – VIII I	Commencing with Spring 2006 through June 2007, Dean of Instruction made a Minimum of two unannounced Visits to Fitness Center During Class Time. Provide documentation made by the Dean. Verify that during the Fall 2007 term and each semester, each summer session and each intersession thereafter until June 30, 2009 the Dean of Instruction (his/her designee) will make minimum of two unannounced visits to the Fitness Center during class time to ensure that actual instruction is occurring.	Point: Vice-President/Dean of Instructional Services	December 31, 2007	<i>Completed & on-going</i> Notes and schedule in binder. Three sections of PEAC 32 D were decertified fall, 2007; Corrective action initiated.	Faculty who failed to meet standards will not be scheduled to teach in the fitness center. Dean will visit course sessions during spring, 2008 and beyond in accordance with the Agreement.
2007 State Chancellor’s Resolution Agreement – VIII J	Provide Board of Trustee’s Master Agreement Between LCCD and Foundation – Compliant with College’s Regulations	Point: Board of Trustees, Superintendent/President	December 31, 2007	<i>In progress;</i> Awaiting CCCCCO final draft approval.	
2007 State Chancellor’s Resolution Agreement IX B	Submit Each District Audit to the Chancellor’s Office	Point: Superintendent/President Dean Administrative Services	December 31, of each year.	<i>On-going</i> District Financial Audit 2007-2008 completed 2/14/08 District Financial Audit 2008-09 completed 12/31/08	Submittal is included as part of the audit procedure
2007 State Chancellor’s Resolution Agreement IX C	Provide Future Apportionment Claim Documentation to Chancellor’s Office when Requested	Point: Superintendent/President Dean Administrative Services	Upon Request	<i>On-going</i> Contingency based on future requests from Chancellor’s Office	Apportionment claim documentation done annually. Completed for 2007-2008

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
2007 State Chancellor's Resolution Agreement IX D	College will Continue to Develop Programs/Classes Most in Demand	Point: Superintendent/President Vice-President/Dean of Instructional Services	On-Going	<i>On-going</i> Fire Science Program established 10/15/07 Ongoing dialogue with CAL Fire for educational partnerships in training inmate fire crews used throughout northern Calif. Update on enrollment initiatives in the fiscal recovery plan undertaken in cabinet in November 2008. Summer 09 and Fall 09 courses with low enrollment were reviewed and some historically low enrollment sections were closed.	Environmental scan completed and results reviewed College is in the process of developing educational objectives for 2009- 2014 as part of on- going strategic planning process
2007 State Chancellor's Resolution Agreement XI	State Chancellor's On- Site Review of Minimum Qualifications	Point: Superintendent/President Vice-President /Dean of Instructional Services, Minimum Qualification/Equivalency Committee	January 2008 or Thereafter	<i>On-going</i> Minimum Qualifications reviewed by instructional dean and MQ/Equiv chair	Process in place with oversight by the Academic Senate
2007 State Chancellor's Resolution Agreement IX A	Secure Written Approval of the State Chancellor Prior to any Transfer of General Fund Money to Foundation	Point: Superintendent/President Dean Administrative Services	Through June 30, 2009	<i>On-going</i> Contingency based on needs to District and Foundation	College procedure established require State Chancellor approval
2008 Accreditation Self-Study Recommendations	<u>STANDARD ONE: MISSION AND INSTITUTIONAL EFFECTIVENESS</u> I.A. Mission Communicate to the campus community the central role of the mission statement in planning, decision- making and in linking plans to resource allocation. (I.A.4.)	Superintendent/President- Dr. Doug Houston		<i>On-going</i>	<i>Revised mission statement adopted by Governing Board September 23, 2008. Mission statement in included in CIMP, Institutional Planning & Budget Development Handbook. Mission statement, vision statement and strategic goals re-</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
2008 Accreditation Self-Study Recommendations	<p>I.B. Improving Institutional Effectiveness</p> <p>1. Implement the adopted institutional planning structure to link student learning outcomes, program review, institutional planning and budget allocation. At the end of the first cycle evaluate and modify as necessary to improve institutional effectiveness. (I.B.1., I.B.4., I.B.6., II.C.2. & III.C.1.d.)</p>	Superintendent/President		<i>Completed</i>	<p><i>affirmed by Governing Board October 13, 2009</i></p> <p><i>Institutional Planning & Budget Development Handbook adopted November 2007</i></p> <p><i>2008-2009 CIMP including recommendations from program review adopted May 13, 2008 by Governing Board; 2009-2014 CIMP adopted by Consultation Council May 7, 2009 and reviewed by Governing Board June 9, 2009</i></p> <p><i>Revised NIPR Handbook linking SLO assessment and program review accepted by President's Cabinet September 29, 2009</i></p> <p><i>Revised IPR Handbook linking SLO assessment and program review accepted by Academic Senate October 1, 2009</i></p> <p><i>Implementation of Process:</i></p> <p><i>Strategic goals and program recommendations in master plans utilized in budget allocation during 2008-09 and 2009-2010 annual budget development cycles.</i></p> <p><i>Evaluation:</i></p> <p><i>Institutional planning and budget development process evaluated May 2008 and May 2009</i></p> <p><i>Modification of Process:</i></p> <p><i>Revised Institutional Planning & Budget Handbook adopted August 2008 and</i></p>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
					<p><i>September 2009</i> <i>Revised process utilized in the 2009-10 annual budget development cycle.</i> <i>Revised process being utilized in the 2010-11 annual budget development cycle.</i> <i>Revised instructional program review timeline tied to planning cycle adopted by Academic Senate May 11, 2009</i></p>
<p>2008 Accreditation Self-Study Recommendations</p>	<p>2. Complete the development of goals and objectives within each of the institutional master plans tied to the strategic goals, evaluate the degree to which the goals have been met and articulate that progress to the campus community. (I.B.2. & I.B.3.)</p>	<p>Superintendent/President Director of Institutional Research</p>			<p><i>Strategic Goals adopted by Governing Board August 12, 2008</i> <i>Updated institutional master plans with objectives and strategies tied to the strategic goals scheduled for adoption June 9, 2009</i> <i>Implementation and evaluation spreadsheet to measure progress on objectives and strategies adopted by Consultation Council - January 29, 2009</i> <i>First year status report on progress on short-term objectives and strategies reviewed accepted by Consultation Council May 21, 2009 and reviewed by the Governing Board June 9, 2009</i> <i>Performance Indicators to measure progress towards adopted strategic goals discussed by Governing Board July 25, 2009</i> <i>Key Performance Indicators with proposed initial targets discussed by</i></p>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
					<i>Consultation Council September 24, 2009 and the Governing Board October 13, 2009 Initial baseline data presented November 5, 2009</i>
2008 Accreditation Self-Study Recommendations	3. Utilize the Annual Fact Book as the mechanism to document assessment results and communicate results to all constituencies utilizing the adopted shared governance structure. (I.B.5.)	Superintendent/President Director of Institutional Research			<i>Shared governance structure reviewed and updated September 23, 2008 Annual Fact Book update in progress Regular review of enrollment data and other facts during President's Cabinet to measure effectiveness. Data driven reporting and revision of data regularly reviewed in President's Cabinet and Academic Planning Committee Annual Fact Book replaced with Data Mart, an user intuitive analytic interface providing direct access and scenario-building capability with data</i>
2008 Accreditation Self-Study Recommendations	4. Utilize the student learning outcome assessment process, program review process and integrated planning process, specifically the Educational Master Plan, to assure currency and effectiveness a. of the instructional programs and student support services. (I.B.7) b. of the college's programs, degrees and certificates. (II.A.1.a.)	Superintendent/President, Vice-President/Dean of Instructional Services Director of Institutional Research Academic Planning Committee, Faculty			<i>Academic Planning Committee developed academic objectives and strategies for implementation utilizing data from SLO assessment, IPRs and the adopted CIMP Fall 2008. Educational Master Plan incorporating objectives adopted as part of the 2009-2014 CIMP May 7, 2009 by Consultation Council and reviewed by the Governing Board June 9, 2009</i>
2008 Accreditation Self-Study Recommendations	<u>STANDARD TWO: STUDENT LEARNING PROGRAMS AND</u>	Superintendent/President, Vice-President/Dean of Instructional Services Director of Institutional			<i>Academic Planning Committee developed academic objectives and strategies for</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	<p align="center"><u>SERVICES</u></p> <p>II.A. Instructional Programs</p> <p>1. Utilize the student learning outcome assessment process, instructional program review process and integrated planning process, specifically the Educational Master Plan, to assure currency and effectiveness of the college's programs, degrees and certificates. (II.A.1.a, II.A.2.e. & II.A.2.f.)</p>	<p align="center">Research Academic Planning Committee, Faculty</p>			<p><i>implementation utilizing data from SLO assessment, IPRs and the adopted CIMP Fall 2008. Educational Master Plan incorporating developed objectives adopted as part of the 2009-2014 CIMP May 7, 2009 by Consultation Council and reviewed by the Governing Board June 9, 2009 Academic Senate adopted revised Instructional Program Review Handbook October 1, 2009</i></p>
<p>2008 Accreditation Self-Study Recommendations</p>	<p>2. Evaluate the effectiveness of distance education (online and correspondence delivery methods) to ensure meeting student instructional needs. (II.A.1.b.)</p>	<p align="center">Superintendent/President, Vice-President/Dean of Instructional Services Academic Planning Committee</p>			<p><i>Evaluation of correspondence packets for Fall 2008 completed CIMP - Objectives 2.12 (3.3)</i></p>
<p>2008 Accreditation Self-Study Recommendations</p>	<p>3. Provide at least one "smart" classroom in each instructional building within the next several years. (II.A.1.b.)</p>	<p align="center">Superintendent/President, Vice-President/Dean of Instructional Services Academic Planning Committee</p>			<p><i>Objectives under each of the Board adopted Strategic Goals in development by both the Facilities and Technology Committees Instructional needs for technology and facilities considered as part of the integrated planning and budget development process CIMP Objective 4.6</i></p>
<p>2008 Accreditation Self-Study Recommendations</p>	<p>4. Utilize course assessment results, to integrate course student learning outcomes assessment into program and institutional student learning assessment and use the results of that assessment to make needed modifications to improve student progress and accomplishment of</p>	<p align="center">Superintendent/President, Vice-President/Dean of Instructional Services Director of Institutional Research Academic Planning Committee</p>			<p><i>Instructional faculty are aligning course level student learning outcome assessment with program and institutional student learning outcome assessment beginning Fall 2008</i></p>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	those outcomes and communicate the results college-wide. (II.A.1.c. II.A.2.a. & II.A.2.b.)				
2008 Accreditation Self-Study Recommendations	5. Implement and modify as appropriate the three-year scheduling plan and two-year advising plans for all programs to improve sequencing and time to completion for students. (II.A.2.c.)	Superintendent/President, Vice-President/Dean of Instructional Services Academic Planning Committee		<i>On-going</i>	<i>Three-year and two-year advising plans updated Fall 2008 and Fall 2009 Annual update during fall of each year to reflect Curriculum/Academic Standards Committee actions of the previous year</i>
2008 Accreditation Self-Study Recommendations	6. Provide faculty and staff development training in delivery modes, learning styles and diversity, revitalize the interactive television/teleconference classroom, and expand online offerings. (II.A.2.d.)	Superintendent/President, Vice-President/Dean of Instructional Services Academic Planning Committee			<i>Additional online courses in development expected for the Spring 2009 class schedule Academic Senate initiated Faculty Roundtables Fall 2008 (topics Correspondence and Online Instruction)</i>
2008 Accreditation Self-Study Recommendations	7. Analyze the effectiveness of the Mathematics departmental course final examination(s) in measuring student learning and implement any appropriate changes. (II.A.2.g.)	Superintendent/President, Vice-President/Dean of Instructional Services Director of Institutional Research Academic Planning Committee, Mathematics Instructors			
2008 Accreditation Self-Study Recommendations	8. Utilize course assessment results, to develop and implement assessment plans for the assessment of a. degree and certificate student learning outcomes. (II.A.2.h. & II.A.2.i.) b. student learning outcomes for institutional general education student learning outcomes. (II.A.3.a, b, & c.)	Superintendent/President, Vice-President/Dean of Instructional Services Director of Institutional Research Academic Planning Committee			<i>Instructional faculty are aligning course level student learning outcome assessment with program and institutional student learning outcome assessment beginning Fall 2008 General education student learning outcomes assessed for appropriate general education courses (ES 1, PLC 1, etc.) Topic of general education SLOs revised by Curriculum/Academic Standards Committee Spring 2009</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
2008 Accreditation Self-Study Recommendations	9. Clarify the specific areas of concentration within the Liberal Arts; General Education and IGETC University Studies associate degrees in order to meet the changes in Title 5 requirements. (II.A.4.)	Superintendent/President, Vice-President/Dean of Instructional Services Academic Planning Committee		<i>Completed</i>	<i>Certificates of Achievement in CSU GE and IGETC approved Spring 2008. Revised associate degrees in Administration of Justice, Agriculture, Allied Health, Child Development, Humanities, Natural Science, and Social Science approved Fall 2008. Revised University Studies degree in Physical Education approved Spring 2009.</i>
2008 Accreditation Self-Study Recommendations	10. Complete and publish the Faculty Handbook to a. expressly state that student learning outcomes in course syllabi must be consistent with the course outline of record. (II.A.6.a.) b. clearly communicate to all faculty clear expectations concerning the distinction between academic freedom and the line between personal conviction and professionally accepted views in a discipline. (II.A.7.a.) c. clearly communicate to all faculty clear expectations concerning communication with students about consequences of plagiarism and other forms of academic dishonesty. (II.A.7.b.)	Superintendent/President, Vice-President/Dean of Instructional Services Academic Planning Committee		<i>On-going</i>	<i>Updated Faculty Handbook to be distributed Fall 2009 SLOs on syllabi - pg Academic Freedom/Personal Conviction - pg Plagiarism/Academic Dishonesty - pg Annual review and update of Faculty Handbook by the Office of Instruction</i>
2008 Accreditation Self-Study Recommendations	II.B. Student Support Services 1. Utilize the adopted planning structure to integrate the recommendations from the Non-Instructional Program Reviews (NIPRs) into institutional planning	Superintendent/President Dean of Student Services			<i>NIPR recommendations being integrated into the budget and priorities process annually. Student Services NIPRs accepted by President's Cabinet September 8, 2009.</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	documents in order to provide equitable student access to services on and off campus. (II.B.1. & II.B.3.a.)				<i>Maintenance & Operations NIPR accepted by Cabinet September 22, 2009. Revised NIPR Handbook linking SLO assessment and program review accepted by President's Cabinet September 29, 2009</i>
2008 Accreditation Self-Study Recommendations	2. Assess student interest in order to increase student participation in college activities. (II.B.3.b.)	Superintendent/President Dean of Student Services			<i>Provided enhanced ASB Student Survey in Spring 2008. Increased student activities available to all students in Spring 08 and Fall 08 Annual ASB Student Survey scheduled for Spring 2009</i>
2008 Accreditation Self-Study Recommendations	3. Develop and implement an early alert program to identify students in need of counseling, tutoring, or other student support services which will result in a successful retention program. (II.B.3.c.)	Superintendent/President Dean of Student Services			<i>Provided enhanced student orientation programming, work study orientation, and student educational planning. Basic Skills committee and plan is monitoring effective strategies and basic skills needs in English, Math and Reading CIMP - Objective 1.4</i>
2008 Accreditation Self-Study Recommendations	4. Expand and refine the Annual Fact Book through the utilization of the new computer system, Datatel, to obtain more information on student data reports and data requirements for program review. (II.B.3.c, II.B.4. & IV.B.2.b.)	Superintendent/President Director of Institutional Research			<i>Annual Fact Book replaced with Data Mart, an user intuitive analytic interface providing direct access and scenario-building capability with data periodically and automatically updated FY 08/09 Established research agenda for both decision support and the scholarship of learning. Growing usage of reports on the report server. Regular review of data in President's</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
					<i>Cabinet.</i>
2008 Accreditation Self-Study Recommendations	5. Coordinate with the Dean of Student Services, EOPS, and ASB staff to support and coordinate more student activities that support cultural diversity on campus. (II.B.3.d.)	Superintendent/President Dean of Student Services			<i>Increasing outreach to Native American and Latino communities. Cinco De Mayo On Campus celebration annualized beginning Spring 2008</i>
2008 Accreditation Self-Study Recommendations	6. Develop an Enrollment Management/Student Service Plan (containing the Student Equity Plan), which includes ways to increase recruitment of culturally diverse populations to Lassen Community College. (II.B.3.d.)	Superintendent/President Dean of Student Services Director of Human Resources			<i>Expanded student support services to Native American students and began outreach to Hispanic leaders in the community</i>
2008 Accreditation Self-Study Recommendations	7. Convene a student panel to review assessment test and instructions for possible cultural and/or linguistic bias; implement appropriate changes. (II.B.3.e.)	Superintendent/President Director of Institutional Research			<i>Implementing a Consequential Validity Study for the college assessment test in Fall 2008. Validity study continues throughout FY 08/09 looking for possible bias</i>
2008 Accreditation Self-Study Recommendations	8. Provide training to staff and faculty to ensure compliance with the Family Educational Rights and Privacy Act (FERPA) policies. (II.B.3.f.)	Superintendent/President Dean of Student Services			<i>FERPA policy reviewed on 10.4.08 with student services staff and in President's Cabinet. On going review assigned to A&R</i>
2008 Accreditation Self-Study Recommendations	II.C. Library and Learning Support Services 1. To encourage broad faculty participation, develop formal procedures for selection and evaluation of library materials and equipment, and, through the institutional planning process, develop a combined, larger, more accessible Learning Resources Center. (II.C.1.a.)	Superintendent/President, Vice-President/Dean of Instructional Services, Librarian			<i>Resource allocation determined by the integrated planning and budget development process (facilities included)</i>
2008 Accreditation Self-Study Recommendations	2. Develop a Human Resource Plan to assess the effective use of human resources	Superintendent/President, Director of Human Resources			<i>Human Resource Plan (Staffing Plan) one component of 2009-2014 CIMP</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	through the evaluation of staffing recommendations from the other institutional planning documents such as program reviews, which is evaluated and updated annually. (III.A.2. III.A.6. & II.C.1.b.)				<i>adopted by Consultation Council May 7, 2009 and reviewed by the Governing Board June 9, 2009; Staffing Priorities recommended by Consultation Council April 30, 2009 based on program review and planning recommendations</i>
2008 Accreditation Self-Study Recommendations	3. Through the institutional planning process—the Educational Master Plan and the Facilities Master Plan, the college will effect prioritization and appropriate allocation of resources to update the existing technology and consider a new building. (II.C.1.c.)	Superintendent/President, Vice-President/Dean of Instructional Services, Librarian			<i>NIPR – Library scheduled for Spring 2012 Resource allocation determined by the integrated planning and budget development process (staffing needs included)</i>
2008 Accreditation Self-Study Recommendations	4. Through the institutional planning process, provide effective maintenance and security for the college’s library and other learning support services, including specific provision for additional technical and professional staff: plan for the creation of a centralized Learning Resources Center in order to consolidate staff and incorporate instructional media and other functions performed by the Library and the Learning/Tutoring Center. (II.C.1.d.)	Superintendent/President, Vice-President/Dean of Instructional Services, Librarian			<i>NIPR – Library scheduled for Spring 2012 Resource allocation determined by the integrated planning and budget development process (staffing needs included)</i>
2008 Accreditation Self-Study Recommendations	5. To consult formally and informally with faculty and students to evaluate cooperatively-acquired resources for reliability, accessibility, usability, and suitability so support the mission of the college, and to monitor cooperative	Superintendent/President, Vice-President/Dean of Instructional Services, Librarian			<i>NIPR – Library scheduled for Spring 2012 Faculty and student surveys conducted as part of the NIPR process</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	purchasing opportunities to provide excellent online resources. (II.C.1.e.)				
2008 Accreditation Self-Study Recommendations	6. Implement the adopted institutional planning structure to link student learning outcomes, program review, institutional planning and budget allocation. At the end of the first cycle evaluate and modify as necessary to improve institutional effectiveness. (I.B.1. I.B.4. I.B.6. & II.C.2.)	Superintendent/President, Vice-President/Dean of Instructional Services, Librarian			<i>NIPR – Library scheduled for Spring 2012 Initial progress on planning objectives to be evaluated April 2009 Revised NIPR Handbook linking SLO assessment and program review accepted by President’s Cabinet September 29, 2009</i>
2008 Accreditation Self-Study Recommendations	STANDARD THREE: RESOURCES III.A. Human Resources 1. Use appropriate staff evaluation functions to review and revise classified job descriptions for accuracy and relationship to institutional mission and goals. (III.A.1.a.)	Superintendent/President, Director of Human Resources			<i>Director of Human Resources review of evaluation status and instruments Fall 2008 CSEA and district engaged in negotiations</i>
2008 Accreditation Self-Study Recommendations	2. Utilize the collective bargaining process to modify the evaluation process and forms to address changing performance expectations. (III.A.1.b.)	Superintendent/President, Director of Human Resources			<i>Director of Human Resources review of evaluation status and instruments Fall 2008 LCFA and district engaged in negotiations CSEA and district engaged in negotiations</i>
2008 Accreditation Self-Study Recommendations	3. Develop procedures and forms consistent with board policy for the evaluation of confidential employees. (III.A.1.b.)	Superintendent/President, Director of Human Resources			<i>Director of Human Resources review of evaluation status and instruments Fall 2008 Management/confidential employees and district meet regularly</i>
2008 Accreditation Self-Study Recommendations	4. Revise evaluation forms as appropriate to include a specific component to assess the effectiveness in producing stated student learning outcomes through appropriate	Superintendent/President, Director of Human Resources			<i>Subject to outcome of LCFA and LCCD negotiations LCFA and district engaged in negotiations</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
2008 Accreditation Self-Study Recommendations	bargaining unit negotiations. (III.A.1.c.) 5. Develop a Human Resource Plan to assess the effective use of human resources through the evaluation of staffing recommendations from the other institutional planning documents such as program reviews, which is evaluated and updated annually. (III.A.2. III.A.6. & II.C.1.b.)	Superintendent/President, Director of Human Resources			<i>Human Resource Plan (Staffing Plan) one component of 2009-2014 CIMP adopted by Consultation Council May 7, 2009 and reviewed by the Governing Board June 9, 2009; Staffing Priorities recommended by Consultation Council April 30, 2009 based on program review and planning recommendations</i>
2008 Accreditation Self-Study Recommendations	6. Revise board policies as necessary for consistency with changes in Title 5 regulations and bargaining agreements, incorporated the policy changes into college procedures and consistently implement adopted procedures. (III.A.3.a.)	Superintendent/President, Director of Human Resources		On-going	<i>Review of board policies in progress</i>
2008 Accreditation Self-Study Recommendations	7. Complete development of a district equal employment opportunity plan and implement training of staff and faculty on components of the equal employment opportunity plan requirements. (III.A.4.a.)	Superintendent/President, Director of Human Resources			<i>EEO Plan reviewed through consultation process Recommendation for adoption from Consultation Council March 12, 2009 Accepted by Governing Board July 14, 2009</i>
2008 Accreditation Self-Study Recommendations	8. Assess the college employment record relevant to equity and diversity over the last five years and incorporate the data into the Annual Fact Book. (III.A.4.b.)	Superintendent/President, Director of Human Resources Director of Institutional Research			<i>Human Resource Committee meeting Fall 2008</i>
2008 Accreditation Self-Study Recommendations	9. Utilize the Faculty and Staff Development Committee to assess individual and organizational needs for professional growth and ensure professional development activities	Superintendent/President, Director of Human Resources			<i>Human Resource Committee meeting Fall 2008 Development of Human Resource Plan with Faculty and Staff Development</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	are meeting the need of the college's personnel. (III.A.5.a. & b.)				<i>component in conjunction with other institutional planning documents</i>
2008 Accreditation Self-Study Recommendations	III.B. Physical Resources Utilize the program review process, Facilities Master Plan, and adopted resource allocation process to plan for short-term and long-term development and maintenance of facilities both on and off campus. (III.B.1.a., III.B.1.b., III.B.2.a. & III.B.2.b.)	Superintendent/President, Dean of Administrative Services			<i>Facilities Planning Committee meets regularly</i> <i>Updated Facilities Master Plan scheduled for adoption Spring 2009.</i> <i>2009-2010 budget currently in development including facilities requests</i> <i>Resource allocation determined by the integrated planning and budget development process (facilities included)</i>
2008 Accreditation Self-Study Recommendations	III.C. Technology Resources 1. Implement the non-instructional program review process as required for the Information Technology function to feed the budget development process and utilize the Institutional Technology and Educational Technology Plans as part of institutional college planning in order to provide effective technology support for the institution including distance education. (III.C.1.a.)	Superintendent/President, Dean of Administrative Services			<i>Non-instructional Program Review for Institutional Technology completed Spring 2008</i> <i>Updated Institutional Technology Plan adoption May 7, 2009 as one component of 2009-2014 CIMP.</i> <i>Resource allocation determined by the integrated planning and budget development process (institutional technology included)</i>
2008 Accreditation Self-Study Recommendations	2. Implement the revised Institutional Planning and Budget Development Process during the 2007-2008 academic year to ensure a. institutional planning is based on a realistic assessment of resource availability and the development of financial resources. (III.D.1.b.) b. the 2008-2009	Superintendent/President, Dean of Administrative Services		<i>Completed</i>	<i>2008-2009 budget developed utilizing the adopted Institutional Planning and Budget Development Process</i> <i>2009-2010 budget developed utilizing the adopted Institutional Planning and Budget Development Process</i> <i>Institutional prioritization of</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	adopted budget allows for all constituencies to have appropriate opportunities to participate in its development. (III.D.1.d.)				<i>budget requests occurred April 30, 2009. Resource allocation determined by the integrated planning and budget development process (institutional technology included)</i>
2008 Accreditation Self-Study Recommendations	3. Implement the adopted institutional planning structure to link student learning outcomes, program review, institutional planning and budget allocation to address Datatel system needs. At the end of the first cycle evaluate and modify as necessary to improve institutional effectiveness. (I.B.1., I.B.4., I.B.6., II.C.2. & III.C.1.d.)	Superintendent/President, Dean of Administrative Services		<i>Completed</i>	<i>Institutional Planning & Budget Development Handbook adopted November 2007 CIMP including recommendations from program review adopted May 13, 2008 by Governing Board Process Institutional planning and budget development process evaluated May 2008 Revised Institutional Planning & Budget Development Handbook adopted August 2008 Non-instructional Program Review for Institutional Technology completed Spring 2008 Updated Institutional Technology Plan adoption May 7, 2009 as one component of 2009-2014 CIMP. Resource allocation determined by the integrated planning and budget development process (institutional technology included) Revised NIPR Handbook linking SLO assessment and program review accepted by President's Cabinet September 29, 2009</i>
2008 Accreditation Self-Study	4. Develop Disaster Recovery/Business	Superintendent/President, Dean of Administrative			<i>The Dean of Administrative</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
Recommendations	Continuity Plans. (III.C.2.)	Services			<i>Services and Director of Maintenance with an adhoc shared governance committee are preparing draft plans for adoption Spring 2009.</i>
2008 Accreditation Self-Study Recommendations	III.D. Financial Resources 1. Implement the revised Institutional Planning and Budget Development Process during the 2007-2008 academic to ensure the 2008-2009 adopted budget supports the institutional mission, goals, and planning agendas. (III.D.1.a.)	Superintendent/President, Dean of Administrative Services		Completed	<i>Institutional Planning & Budget Development Handbook adopted November 2007 CIMP including recommendations from program review adopted May 13, 2008 by Governing Board Process Institutional planning and budget development process evaluated May 2008 and May 2009 Revised Institutional Planning & Budget Development Handbook adopted August 2008 2008-2009 budget developed utilizing the Institutional Planning and Budget Development Process Implementation and evaluation spreadsheet on progress towards objectives and strategies adopted by Consultation Council - January 29, 2009 First Annual status report on progress on short-term objectives and strategies adopted by Consultation Council May 21, 2009 and reviewed by the Governing Board June 9, 2009 2009-2010 budget developed utilizing the revised Institutional Planning and Budget Development Process</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
2008 Accreditation Self-Study Recommendations	<p>2. Implement the revised Institutional Planning and Budget Development Process during the 2007-2008 academic year to ensure</p> <p>a. institutional planning is based on a realistic assessment of resource availability and the development of financial resources. (III.D.1.b.)</p> <p>b. the 2008-2009 adopted budget allows for all constituencies to have appropriate opportunities to participate in its development. (III.D.1.d.)</p>	Superintendent/President, Dean of Administrative Services		<i>Completed</i>	<p><i>... tied to strategic goals, objectives and strategies identified in the 2009-2014 CIMP</i></p> <p><i>Institutional Planning & Budget Development Handbook adopted November 2007 CIMP including recommendations from program review adopted May 13, 2008 by Governing Board Process</i></p> <p><i>Institutional planning and budget development process evaluated May 2008 and May 2009</i></p> <p><i>Revised Institutional Planning & Budget Development Handbook adopted August 2008</i></p> <p><i>2008-2009 budget developed utilizing the Institutional Planning and Budget Development Process</i></p> <p><i>Revised handbook adopted August 2008</i></p> <p><i>Implementation and evaluation spreadsheet on progress towards objectives and strategies adopted by Consultation Council - January 29, 2009</i></p> <p><i>First Annual status report on progress on short-term objectives and strategies adopted by Consultation Council May 21, 2009 and reviewed by the Governing Board June 9, 2009</i></p> <p><i>2009-2010 budget developed utilizing the revised Institutional Planning and Budget Development Process tied to strategic</i></p>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
					<i>goals, objectives and strategies identified in the 2009-2014 CIMP Revised Institutional Planning & Budget Development Handbook adopted September 2009</i>
2008 Accreditation Self-Study Recommendations	3. Complete and publish a Multi-Year Fiscal and Academic Recovery Plan that a. assesses the Districts fiscal condition and communicates the Districts resource availability, development of financial resources, partnerships, and expenditure requirements. (III.D.1.b.) b. considers the long-term financial priorities when making short-term financial plans to assure financial stability. (III.D.1.c.)	Superintendent/President, Dean of Administrative Services		<i>Completed</i>	<i>Multi-Year Fiscal and Academic Recovery Plan adopted February 26, 2008 Revised Plan approved September 23, 2008 On-going assessment of the district's fiscal condition Status reports to President's Cabinet and campus community Multi-Year Recovery Plan reviewed and updated – adopted by the Governing Board November 10, 2009</i>
2008 Accreditation Self-Study Recommendations	4. Refine the format of annual budget to communicate the strategic direction of the institution in terms of financial funding and publish the annual audit, the related findings, and the related responses in a timely manner to assure the institution of appropriate allocation and use of financial resources. (III.D.2.a.)	Superintendent/President, Dean of Administrative Services		<i>Completed</i>	<i>Final Budget for 2008-2009 approved by the Governing Board September 23, 2008 2007-2008 annual audit published December 31, 2008 Financial section incorporated into CIMP On-going assessment of the district's fiscal condition Status reports to President's Cabinet and campus community On-going updates of Corrective Action Matrix reviewed by President's Cabinet 2009-2010 budget developed utilizing</i>

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					<p><i>the revised Institutional Planning and Budget Development Process tied to strategic goals, objectives and strategies identified in the 2009-2014 CIMP Final Budget for 2009-2010 approved by the Governing Board October 13, 2009</i></p>
2008 Accreditation Self-Study Recommendations	5. Continue to review, evaluate, and improve the operational procedures resulting from the implementation of the new Datatel system. (III.D.2.g.)	Superintendent/President, Dean of Administrative Services			<p><i>Status reports to President's Cabinet and campus community</i></p>
2008 Accreditation Self-Study Recommendations	6. Communicate the program review schedule and importance of a regular systematic evaluation for institutional planning and budget development purposes. (III.D.3.)	Superintendent/President, Dean of Administrative Services			<p><i>Instructional Program Review Orientation held August 14, 2008 Regular discussions of instructional program review process at Academic Senate, Division Chairs and Division Meetings Revised timeline for instructional program review adopted by the Academic Senate May 11, 2009 Non-instructional program reviews scheduled for 2010 announced at Consultation Council on October 8, 2009. Instructional program reviews scheduled for 2010 announced at Consultation Council on October 15, 2009.</i></p>
2008 Accreditation Self-Study Recommendations	<p><u>STANDARD FOUR: LEADERSHIP AND GOVERNANCE</u> IV.A. Decision-Making Roles and Processes 1. Use the evaluation</p>	Superintendent/President		<i>Completed</i>	<p><i>Shared governance document evaluated May 2008 and May 2009 Revised document adopted September</i></p>

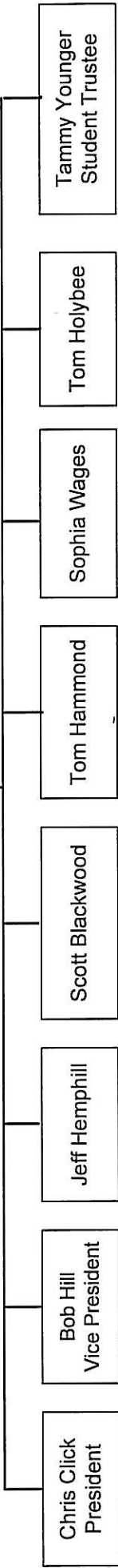
Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	process for the governance structure to determine whether faculty, staff, and student participation in governance, communication and professional relationships have improved. (IV.A.1.IV.A.2.a. & IV.A.3.)				<i>23, 2008 and September 3, 2009 Annual Evaluation of the shared governance process each May</i>
2008 Accreditation Self-Study Recommendations	2. Include in new employee orientation, an introduction to the accreditation standards and process of institutional self-study. (IV.A.4.)	Superintendent/President Director of Human Resources			<i>HR/Staff Development Committee gathering information on existing new employee orientation programs offered by Community Colleges.</i>
2008 Accreditation Self-Study Recommendations	3. Publish Consultation Council agendas and minutes to the college web site. (IV.A.5.)	Superintendent/President		<i>Completed</i>	<i>Consultation Council/Strategic Planning Committee agendas and minutes emailed to everyone distribution list on email and published on the college website</i>
2008 Accreditation Self-Study Recommendations	IV. B. Board and Administrative Organization 1. Replace all Board Policy Manuals with new, updated manuals and make an updated Board Policy Manual available on the college website. (IV.B.1.d.)	Superintendent/President		<i>Completed</i>	<i>Updated Board Policies posted to the college website</i>
2008 Accreditation Self-Study Recommendations	2. Provide an orientation to assist each new Governing Board member-elect to understand the Governing Board's functions, policies and procedures upon the assumption of office. (IV.B.1.f.)	Superintendent/President		<i>On-going</i>	<i>Orientation for newly elected board members was provided Fall 2008. President provides orientation for each new board member President provides annual board training on boardsmanship</i>
2008 Accreditation Self-Study Recommendations	3. Assure timely completion and reporting of the Governing Board	Superintendent/President		<i>On-going</i>	<i>Annual evaluation of President completed June 10, 2008. Interim evaluation</i>

Auditing/ Agency	Identified Action	Responsibility/Point	Due Date	Status	Systematic Integration/ Evidence
	evaluation process of the President. (IV.B.1.j.)				<i>completed September 9, 2008 Annual evaluation of President completed ???, 2009. On-going annual evaluation of the college president</i>
2008 Accreditation Self-Study Recommendations	4. Provide for the professional development of administrators and use the evaluation process to manage performance. (IV.B.2.a.)	Superintendent/President		<i>On-going</i>	<i>Evaluations of all administrators are current effective Fall 2008, Fall 2009 ???. On-going annual evaluation of all college administrators</i>
2008 Accreditation Self-Study Recommendations	5. Expand and refine the Annual Fact Book through the utilization of the new computer system, Datatel, to obtain more information on student data reports and data requirements for program review.	Superintendent/President Director of Institutional Research			<i>Annual Fact Book replaced with Data Mart, an user intuitive analytic interface providing direct access and scenario-building capability with data periodically and automatically updated FY 08/09</i>
2008 Accreditation Self-Study Recommendations	6. Evaluate budget development timeline, budget development and institutional planning processes used in developing the 2008-2009 budget and make appropriate adjustments to processes and timeline for the 2009-2010 academic year. (IV.B.2.d. & III.D.1.)	Superintendent/President		<i>Completed</i>	<i>Timeline for 2009-2010 revised as a consequence of evaluation conducted in May 2008 Annual evaluation of the planning and budget development process each May</i>
2008 Accreditation Self-Study Recommendations	7. Conduct focused research to determine whether the President's communications with served communities is effective. (IV.B.2.e.)	Superintendent/President Director of Institutional Research			<i>Appropriated questions to be included in the community survey being developed Spring 2009</i>

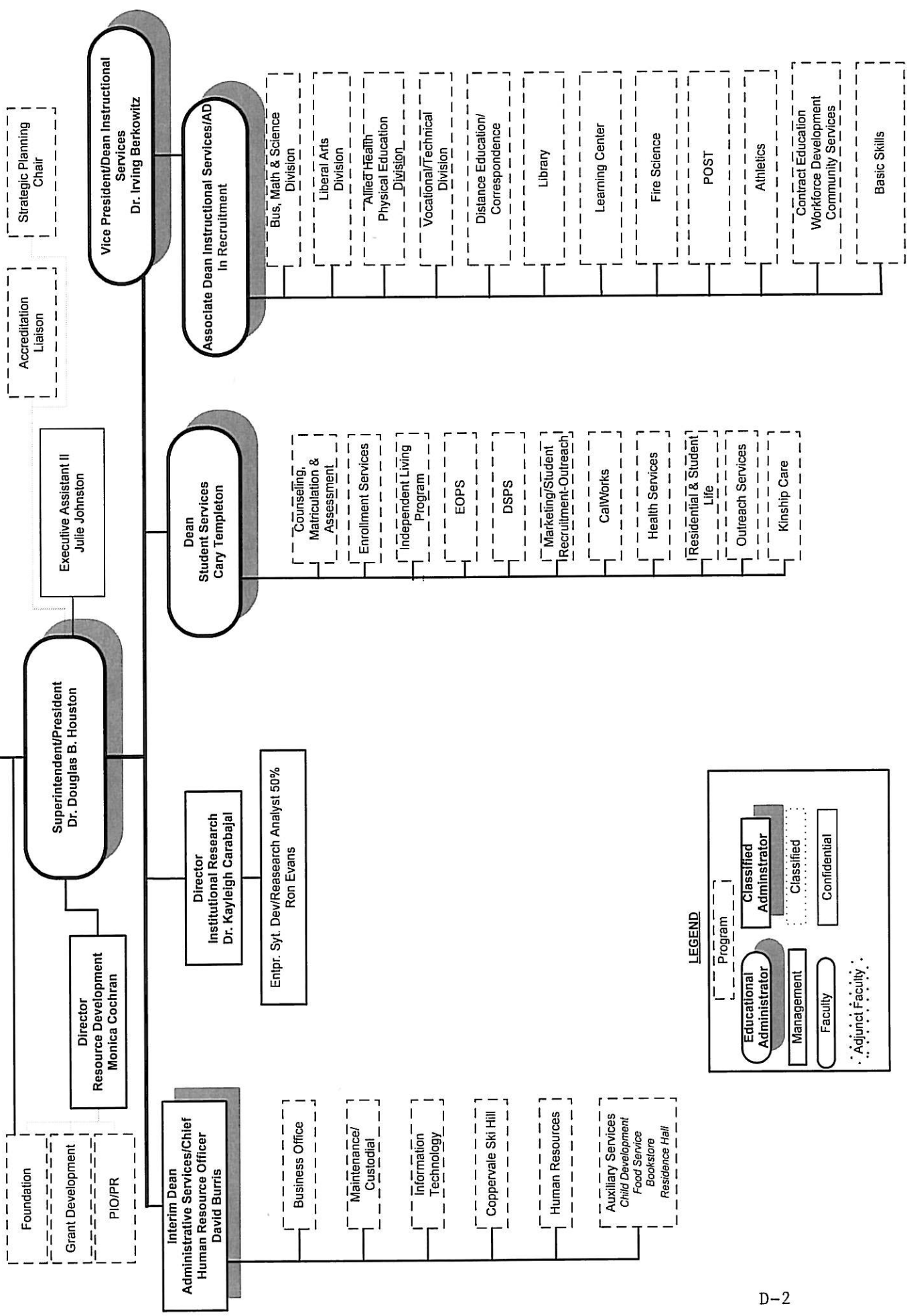
Last Edited
2009-2010
10/27/09

LASSEN COMMUNITY COLLEGE
DISTRICT
BOARD OF TRUSTEES

Secretary to the Board
Superintendent/President
Dr. Douglas B. Houston



LASSEN COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES



LEGEND

Program

Classified Administrator

Classified

Confidential

Educational Administrator

Management

Faculty

Adjunct Faculty

Last Edited
2009-2010
10/19/09

Vice President/Dean Instructional Services
Dr. Irving Berkowitz

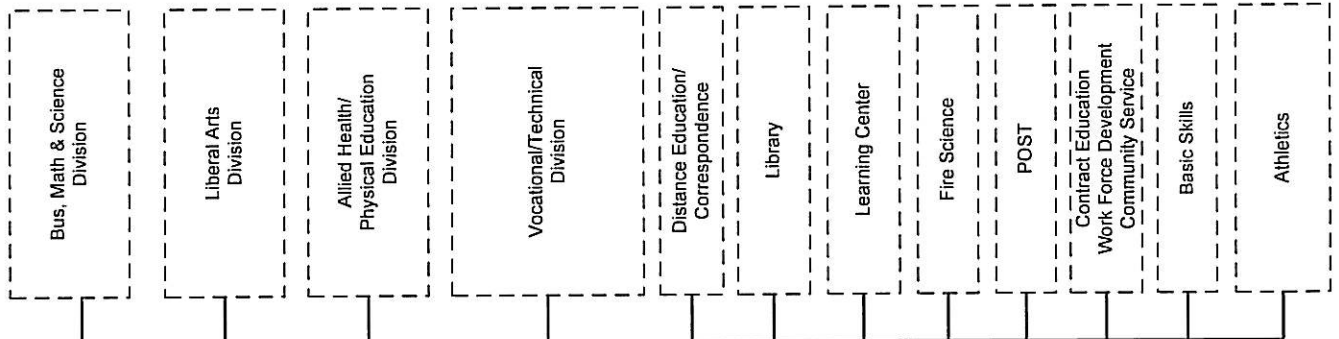
Executive Assistant I
Marshel Couso

Associate Dean Instructional Services/AD
In Recruitment

Instructional Serv Tech
Gail Pritchard

Admin Assistant I
Sue Kelley

Switchboard/Receptionist
Sue Murchison



Math: Noelle Eckley, Business: Kam Vento, CA/Math: Jackson Ng, Business: Garrett Taylor, Bio/PS: Ed Mincher, Math: Robert Schofield, Math: Ross Stevenson, Dev Studies: Cindy Howe, Chemistry: Dan Anderson

Art: Michael Giampoali, Child Dev: Betsy Elam, Hlth/PE: Rex Branum, Hlth/PE: Toni Poulson, Nursing: Liona Baker, Jour/Eng: Richard Swanson, Welding: John Mulcahy, GSS/NRA Coor: 49% Kellon Frieles

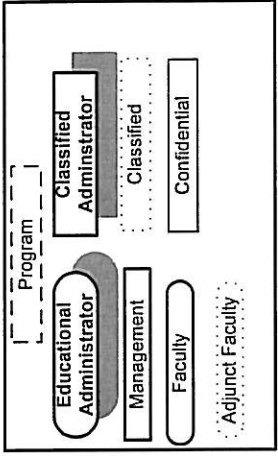
Dir Nursing: Monna Walters, Work Exp: Lisa Gardiner, AJ: Nancy Beterbide, AJ: Mark Nareau, Agr: Brian Wolf

Coordinator 90%: Yvonne Deering, Correspondence Tech: Brenda Hoffman, Library Tech II: Stephney Stuart, Library Tech I: Wendy Langstet

Inst Support Spec III: Mary Hasselwander, Dir Fire Sc 75%: Dave Trussell, POST Program Dir: In Recruitment, Site Coordinator: Pending CalFire Contract

Inst Support Spec I Nur: 26.7%: Caryn Nobles, Inst Sppt Spec I Auto: 53.4%: Rocky Kolaro, Inst Sppt Spec I WT: 46.6%: Rocky Kolaro, Inst Sppt Spec I GSS: 53.4%: Dennis Groneman, Inst Asst II Agr: 53.4%: Mike Bartley

LEGEND



Basic Skills Coord.: Jordan Clary, Athletic Dir.: John Jones

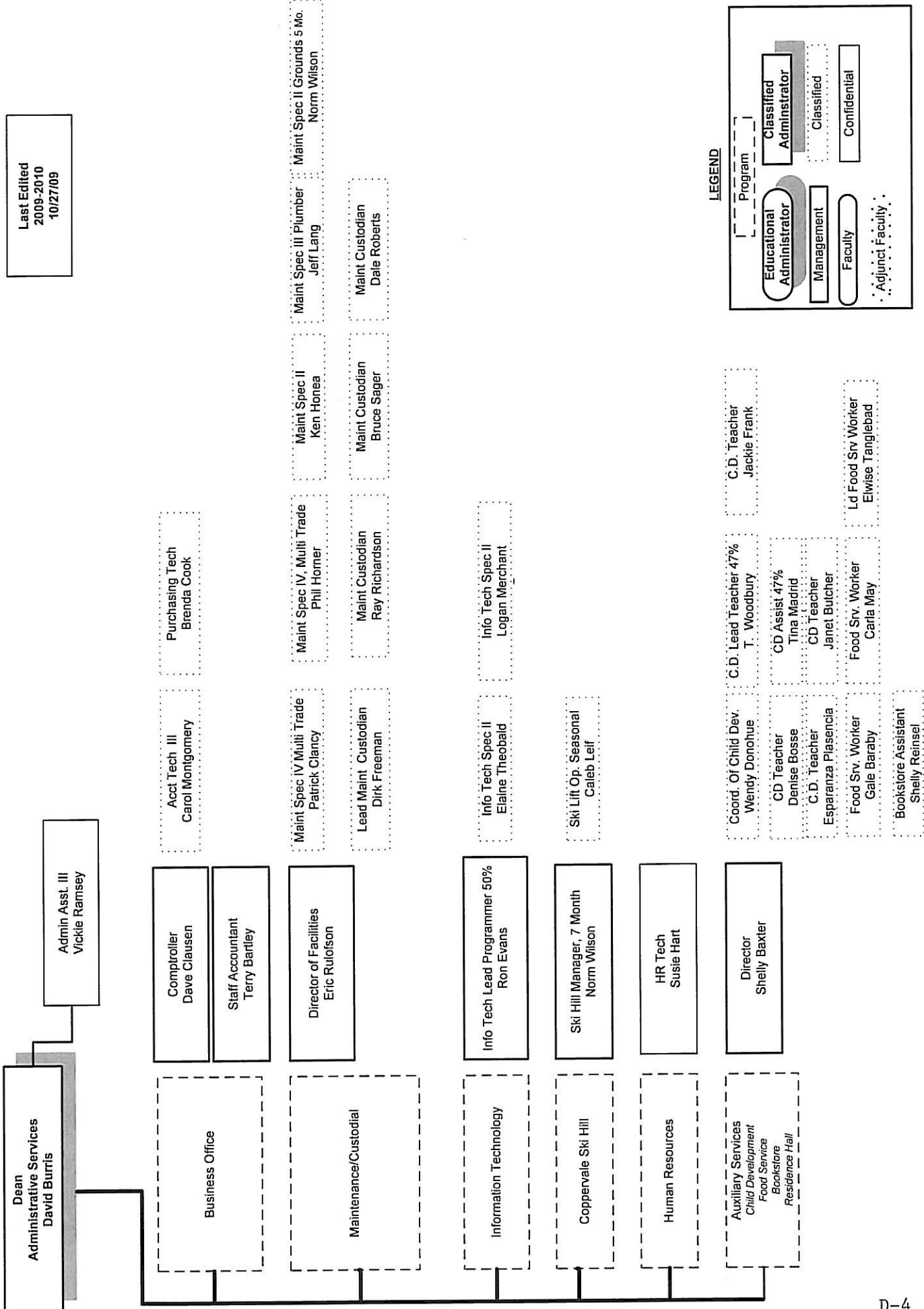
Men Basketball: Mark Nareau, Men Wrestling: Joe Arminas

Women Basketball: Dorinda Shaffer, Volleyball: Glen Yonan

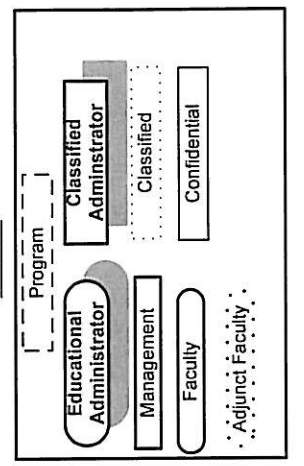
Men Baseball: CJ Johnson, Women Soccer: Aaron Miller

Women Softball: Glen Yonan, Rodeo Coach: Colby Camacho

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10/27/09



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10/27/09

