III. D. Financial Resources

Committee:

Co-chairs
June Higa  Library Technician, Library
Sally Dunan  Faculty, Computing, Electronics & Networking Technology

Members
Jason Chen  Student
Carol Hiraoka  Faculty, Math
Brian Isaacson  Faculty, Aeronautics
Jannine Oyama  Financial Aid Officer, Financial Aid Office
Varouny Sybounmy  Education Specialist, College Skills Center
Stan Welch  Fiscal Officer

III.D. Financial resources are sufficient to support student learning programs and services and to improve institutional effectiveness. The distribution of resources supports the development, maintenance, and enhancement of programs and services. The institution plans and manages its financial affairs with integrity and in a manner that ensures financial stability. The level of financial resources provides a reasonable expectation of both short-term and long-term financial solvency. Financial resources planning is integrated with institutional planning.

III. D. Descriptive Summary

The budget for the College comes from multiple sources including funding appropriated by the legislature, federal funds and grants, revenue derived from services provided, and tuition and fees. Additionally, the College can draw from prior year special fund reserves to supplement current receipts and has been able to exchange appropriated funds (general funds) with other campuses to obtain additional Tuition and Fees Special Funds (TFSF) that can be used for operational needs. These funds are sufficient to meet normal contractual and operational financial requirements, and to support ongoing institutional and educational improvements with prudent financial management. Shortfalls created by unexpected emergencies can be met from the financial reserves maintained by the College and the financial resources of the University of Hawaii Community College System. During the past three years, the operating revenues from General Funds and Tuition and Fees Special funds have increased from $17,101,278 to $18,041,466. During this same period expenditures and encumbrances based on General Funds and Tuition and Fees Special funds have increased from $20,081,184 to 21,189,488. (**This needs to be updated when we have more complete documentation of funds for prior 3 years.)

The differences between the income and expenditures reflect spending down prior year reserves, as a result of a policy established by prior U.H. President Mortimer to expend all funds rather than maintaining prior year reserves. Resource allocation decisions have traditionally been made collectively by the deans and include establishing priorities among the needs represented. The College has established an institutional Planning Council to allow for more inclusive involvement and discussion of campus priorities among the faculty and staff. The College is also in the process of implementing an ongoing program review process that is expected to provide a more systematic, programmatic methodology for establishing priorities for funding institutional improvements.

III. D. Self Evaluation
Honolulu Community College meets the standard. The College's financial resources obtained from state funding, special funds, and external sources are adequate to maintain existing programs and to provide for expansion and some improvements using prudent financial management. Because funds are appropriated to the University of Hawaii system and allocated among 10 different campuses, there is frequently a long delay between the initial planning for an improvement and its final implementation. Process improvements currently being implemented by the College, including the establishment of a Planning Council and implementation of ongoing program reviews, are intended to ensure that financial resources planning is an open and inclusive process that integrates financial planning with institutional planning and ensures distribution of resources to better support the development, maintenance, and enhancement of programs and services. The College plans and manages its financial affairs in accordance with the policies and regulations established by the University of Hawaii System.

III. D. Action plan
- Complete the establishment of the Planning Council.
- Complete the implementation of ongoing program reviews and annual assessments.

III. D.1. The institution relies upon its mission and goals as the foundation for financial planning.

III. D.1. Descriptive Summary
The financial planning process is described by an interview conducted with Ken Kato, Vice Chancellor for Administrative Services on November 5, 2004 and by the description of the Strategic Planning Process posted on the Honolulu Community College intranet web site. This evidence clearly reflects that the mission and goals of the College are used as the foundation for financial planning.

III. D.1. Self Evaluation
Honolulu Community College meets the standard. The institutional mission and goals are used as the basis for all financial planning. The description of the overall strategic planning process clearly reflects reliance on strategic planning documents as the basis for planning. The Vice Chancellor for Administrative Services has been very supportive of the need to provide more documentation and transparency with regard to the strategic planning process. The transparency of this process has been improved by posting a description of the strategic planning process on the College intranet web site. The establishment of a Planning Council and the implementation of ongoing program reviews is also expected to provide increased campus dialog related to the financial planning process.

III. D.1. Action plan
- Complete establishment of Planning Council.
- Complete implementation of program reviews.

III. D.1.a. Financial planning is integrated with and supports all institutional planning.

III. D.1.a. Descriptive Summary
The annual fiscal planning process is described by the Chancellor's Memo on Strategic Planning, Program Review, and Budgeting posted on the Honolulu Community College Intranet web site. This document shows that the three primary components of the year-long fiscal planning process include a review of the Strategic Plan, including the mission and goals, a review of program effectiveness using Program Performance Health Indicators (PHI), and ultimately finalizing the budget request for submission. The annual review of program effectiveness is currently being modified to change the indicators and assessments recorded during the review process. The new review process is identified as an annual assessment of program effectiveness. Honolulu Community College uses the annual program review process to set goals for program improvement and identify changes necessary to accomplish those goals. The goals for achievement identified through the annual review processes are incorporated into the budget planning process. Approximately 80% of the College budget request is for fixed personnel costs. The remainder of the budget request represents new initiatives for program expansion. It is the portion of the budget allocated for new initiatives that allows for increasing the budget, since the fixed portions of the budget typically remain the same from year to year. The College establishes budget priorities for new initiatives based on the strategic plans for the College, the University of Hawaii Community College System, and the University of Hawaii System; initiatives and priorities identified within the local community; and through the program review process. Additionally, the Faculty/Staff Senate Executive Committees may be asked to make recommendations regarding campus priorities for new initiatives. Based on the recommendations submitted by campus bodies, such as the Faculty/Staff Senate Executive Committees, the Chancellor and his Executive Staff, including the Director of the Pacific Center for Advanced Technology Training (PCATT) and the Deans, determine the final campus prioritization. After the local campus priorities have been determined, the budget is submitted to the University of Hawaii Community College System. The Chancellors of the Community Colleges then determine relative priorities for all of the budget initiatives submitted from the seven Community Colleges. The financial planning process relies on the institutional planning documents, including the Long Range Development Plan; Educational Specifications, and Strategic Plans for the University of Hawaii system, the University of Hawaii Community Colleges and Honolulu Community College. All budget requests submitted to the University of Hawaii Board of Regents must be supported by the Long Range Development plan, otherwise the request will not be approved by the Board of Regents. The financial planning process also incorporates results of annual assessments of program effectiveness to adjust budget priorities. As a Community College, the College is also responsible to meet emerging needs for the community, which may not have previously been reflected in the institutional planning documents. In these instances the College works to secure external partnerships to ensure funding for the required programs, but these short notice requirements may affect annual budget priorities. The College leadership consistently receives up-to-date information about fiscal planning and is directly involved in both institutional planning and fiscal planning and are well aware of the links between fiscal planning and institutional planning.

As an example of the budget prioritization process, last year the Faculty Senate recommended that the highest campus priority for new initiatives was to support the development of a four year academic program in the Computing, Electronics, and Networking Technology (CENT) program, and this recommendation was adopted for the College's budget submission. This item
received partial funding from the legislature, and the funds will be applied toward the CENT program within the scope of the substantive change request already approved by the accrediting commission. Examples of past fiscal expenditures that have supported the achievement of institution plans, include the development of the Marine Education Training Center, the Aerospace training program, and the establishment of a shared training facility at Kalaeloa.

III. D.1.a. Self Evaluation
Honolulu Community College meets the standard. Interviews with the Chancellor and Vice Chancellor of Administrative Services have consistently reflected that there is a well-defined process that is consistently used for financial planning and budget development, and this process is clearly tied to existing institutional plans. Documentation posted on the College intranet website regarding the strategic planning process has improved accessibility and transparency regarding the processes used for fiscal planning. The 2005 Faculty/Staff survey indicates that the financial planning and budgeting processes are not clear to a substantial portion (48%) of the College community, indicating a need to continue to improve the transparency of these critical processes. The recent establishment of the College Planning Council is intended to provide more inclusive dialog within the college on an ongoing basis regarding institutional and financial planning goals. Implementation of a more comprehensive program review process, including annual assessments of program effectiveness, is also expected to provide a more systematic process for identifying financial priorities and goals. Some institutional plans, such as the Long Range Development Plan, are clearly out of date and need to be updated. Funding to accomplish this has been requested.

III. D.1.a. Action plan
- Complete the establishment of the Planning Council.
- Complete the implementation of revised program reviews and annual assessments.
- Continue to seek funding for updating the Long Range Development Plan.

III. D.1.b. Institutional planning reflects realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.

III. D.1.b. Descriptive Summary
The Vice Chancellor of Administrative Services provides up-to-date information about funding and budgets to the Deans, who work together to determine the priorities and allocations for budget resources. Additionally, the University of Hawaii Financial Management Information System (FMIS) provides electronic access to up-to-date information about available funds which is readily available to the Deans. Funding requests are submitted by programs to the respective chair. The chair submits these requests to the respective Dean. The Deans collectively review the priorities and make funding allocations based on the budget amounts provided by the Vice Chancellor of Administrative Services and the relative needs submitted by the programs. All priorities for funding are established based on impact on student learning. Funding priorities are described by the Long Range Development Plan, the Educational Specifications, Strategic Plans and annual assessments of program effectiveness.

III. D.1.b. Self Evaluation
The College meets the standard in that there is a defined process for establishing funding priorities. The establishment of the College Planning Council is intended to provide more opportunity for input from faculty and staff and more dialog regarding priorities. The implementation of ongoing program reviews is expected to provide a more consistent, systematic method for determining funding needs and priorities.

III. D.1.b. Action plan

- Complete the establishment of the Planning Council.
- Complete the implementation of ongoing program reviews.

III. D.1.c. When making short-range financial plans, the institution considers its long-range financial priorities to assure financial stability. The institution clearly identifies and plans for payment of liabilities and future obligations.

III. D.1.c. Descriptive Summary

Biennial budget requests and annual supplemental requests clearly reflect the priorities established by strategic planning documents including the Long Range Development Plan, Educational Specifications, and the Strategic Plans for the University of Hawaii System, the University of Hawaii Community Colleges, and Honolulu Community College. Annual budget requests and the Capital Improvement Plan consistently reflect the continuation of fiscal priorities. By law, the College is prohibited from incurring long term debt. Costs are paid as they are incurred, or must be allocated from existing budget funds. All obligations for long term debt are incurred at the University of Hawaii system level, rather than by individual community colleges. Obligations for employee benefits, such as health benefits, are funded through the State Department of Human Resources. The University of Hawaii Community College System is self-insured and is in the process of establishing local reserves of 3% at the individual campuses and an additional reserve in the Operating Repair and Maintenance budget at the University of Hawaii Community Colleges system level to meet emergency requirements. The local reserve at Honolulu Community College already exceeds the 3% amount established for the local campuses to maintain. In the event that College funds and University the Hawaii Community Colleges system funds are not sufficient to meet emergency requirements, additional funding would be provided from the University of Hawaii System financial resources.

As an example, an incident on August 2, 2005, in Building 8802 resulted in a fire in the electrical room and the complete loss of electrical power to the building. The President of the University of Hawaii made a firm commitment to restore power to the building before classes started a few weeks later. The College's request for emergency procurement was immediately approved and temporary power was restored to the building by August 22, 2005. The cost for the temporary restoration of power was $99,000 and the cost for permanent restoration of power is $58,204 plus applicable taxes. The repair to provide permanent restoration of power is scheduled for the week of December 19, 2005.

III. D.1.c. Self Evaluation

Honolulu Community College meets the standard. The College does not incur long term debt, by state law, and pays all obligations as incurred. Obligations for salaries are provided by
legislative appropriated budgets. Obligations for employee benefits are funded through the State Department of Human Resources. The legislature approves funding for positions and positions cannot be filled if there is insufficient funding. The University of Hawaii system is self-insured and maintains an adequate reserve to meet emergency requirements. As an example, the Workers Compensation employment fund is self-funded at the University of Hawaii system level and has been reviewed by actuaries and increased to meet actuarial standards.

III. D.1.c. Action plan
No action required.

III. D.1.d. The institution clearly defines and follows its guidelines and processes for financial planning and budget.

III. D.1.d. Descriptive Summary
The processes for financial planning and budget have been recorded and posted on the Honolulu Community College intranet web site. The Vice Chancellor for Administrative Affairs has put budget documents on reserve in the library where they can be reviewed by any interested member of the faculty or staff. The College has made a clear commitment to describing its processes openly and transparently. There is substantial narrative and ad hoc evidence, including email from the Dean for Academic Affairs regarding implementation of annual assessments, interview notes with the Vice Chancellor for Administrative Services, interview responses from the Deans, interview responses and notes from the Chancellor that indicate the guidelines and procedures for financial planning and budget are being implemented and followed conscientiously at the management level including the Chancellor, Deans, and executive staff. The strategic planning documents and narrative interviews indicate that the Campus Leadership Team and Faculty Senate provide recommendations for financial planning, but a review of the minutes of these bodies during the past two years does not indicate an active role in formulating recommendations for financial planning. It is not clear how actively involved these bodies are in the financial planning process.

III. D.1.d. Self Evaluation
The College meets the standard, but needs to improve in this area since there are discrepancies between what actually happens and what the documentation indicates. The results of the 2005 Faculty/Staff survey indicate that a substantial portion, 48%, of the faculty and staff feel that they do not clearly understand the procedures for budget and financial planning. Processes for financial planning and budget have been discussed by the Chancellor and documented and posted on the College intranet web site. It is clear that these processes are followed at the level of the Deans and the Executive staff, but it is not clear that the CLT and FSEC are as involved in the financial planning process as indicated by the documentation and by the narrative responses made by the Deans. The establishment of the College Planning Council is intended to provide a separate forum with responsibility for soliciting faculty and staff dialog and providing recommendations for the financial planning process. This should help to clarify the financial planning processes among the full-time members of the faculty and staff, although it is less likely to significantly improve the perception of part-time faculty such as lecturers.
III. D.1.d. Action plan
• Complete the establishment of the Planning Council.
• Revise the purpose statements and by-laws of the CLT, FSEC, and SSEC to more accurately
describe the actual functions performed by these representative bodies.

III. D.2. To assure the financial integrity of the institution and responsible use of financial
resources, the financial management system has appropriate control mechanisms and widely
disseminates dependable and timely information for sound financial decision making.

III. D.2. Descriptive Summary
The College conforms to the financial management control systems established by the University
of Hawaii System, which assure the financial integrity of the College procurements and the
responsible use of financial resources. The College receives monthly financial statements
prepared by the Business Office. The Vice Chancellor for Administrative Services disseminates
this information to the Deans when it is received. Additionally the Financial Management
Information System (FMIS) provides up-to-date electronic access to financial information for
designated representatives, which provides wider access to financial information for those who
most need the up-to-date information.

III. D.2. Self Evaluation
Honolulu Community College meets the standard. The University of Hawaii financial
management control procedures govern the College's financial management processes and
information is widely disseminated via electronic and hard copy reporting.

III. D.2. Action plan
No action required.

III. D.2.a. Financial documents, including the budget and independent audits, reflect appropriate
allocation and use of financial resources to support student learning programs and services.
Institutional responses to external audit findings are comprehensive, timely, and communicated
appropriately.

III. D.2.a. Descriptive Summary
The budget shows that funds are allocated in a manner intended to realistically achieve the
institution’s stated goals for student learning. Audits of financial statements within the
University of Hawaii System have traditionally been done on a systemwide basis. Consequently,
there have previously been no audits of the financial statements for the individual campuses.
The Western Area of Schools and Colleges has recently agreed to accept, for a period of two
years, a modified audit method that will append financial statements for individual campuses to
the system-wide consolidated financial statements in the annual audits as a means of
documenting and auditing the financial status of individual campuses. The A133 Financial and
Compliance audits of Federal funds, also performed on a system-wide basis, include findings for
individual campuses. Honolulu Community College has received findings in these audits and
has responded to all audit findings.
III. D.2.a. Self Evaluation

Honolulu Community College is making progress toward meeting the standard. The financial audits conducted within the University of Hawaii System have traditionally reviewed a consolidated financial statement for the entire system, rather than reviewing financial statements for individual campuses. A modified audit method will be used for a period of two years to provide audit reviews of financial statements for the individual campuses.

III. D.2.a. Action plan
• Implement college level financial statements to be included with the University of Hawaii consolidated financial statements to meet the criteria of the recently approved modification to the financial audit procedures.

III. D.2.b. Appropriate financial information is provided throughout the institution.

III. D.2.b. Descriptive Summary
Documents relevant to long range planning, budgets and audit reports have been placed on reserve in the campus library to be accessible to the College constituency. Additionally, the Vice President for Academic Affairs (VPAA) for the University of Hawaii has started to post finalized budget documents on the VPAA web site. Documents relevant to the strategic planning process are posted on the College intranet web site. Budget information is disseminated promptly, by the Vice Chancellor for Administrative Services and the Business Office, when it is received to the Deans, who need to make short-notice decisions based on the information provided. Up-to-date budget statuses are also readily available to the designated representatives for the Deans, academic divisions and administrative programs.

III. D.2.b. Self Evaluation
Honolulu Community College meets the standard. Budget information is provided and disseminated when it is received. Budget documents are on reserve in the library for access by any members of the campus constituency who wish to review them. Additionally, finalized budget documents are now being posted on the web site of the Vice President for Academic Affairs for the University of Hawaii.

III. D.2.b. Action plan
No action required.

III. D.2.c. The institution has sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and realistic plans to meet financial emergencies and unforeseen occurrences.

III. D.2.c. Descriptive Summary
• What is the ending balance of unrestricted funds for the institution’s immediate past three years?
  o **Need to provide clear and complete financial statements for past 3 years including
income, documentation of funds transferred between Community Colleges, and end
of year balances, showing funds carried over, for past 3 years.
  o Expenditures and encumbrances statements for past 3 years (already provided).

- Based on agreement among the University of Hawaii Community Colleges, each local
campus will establish and maintain a local reserve of 3% and the University of Hawaii
Community Colleges will maintain an additional system-wide reserve to meet the
requirement for 5% reserve. The College already has reserves exceeding the 3% requirement
established by the University of Hawaii Community Colleges agreement. The College can
obtain additional funds from the system of the University of Hawaii Community Colleges
and from the University of Hawaii system financial resources if the need arises. The College
receives revenues from a variety of sources including state appropriations, Tuition and Fees
Special Funds (TFSF), Community Colleges Special Funds (CCSF), federal funds including
grants and college work-study funds, and payments for services rendered. Some examples of
services from which we receive revenues include child care, automotive repairs, and
cosmetology. Funds received from services provided are maintained in revolving fund
accounts which can be carried over from year to year. The receipt of revenues does not
create a cash flow problem for the college. Individual revolving fund accounts can have a
negative balance as long as the total balance for all special and revolving funds remains
positive. Since tuition and fees are received at the beginning of each semester, this provides
a large positive balance in the special funds category that offsets occasional or periodic
negative balances in individual revolving accounts. The system of University of Hawaii
Community Colleges is self-insured and maintains reserve funds to cover system-wide needs
for the Community Colleges with 3% maintained at the local campuses and an additional
funds maintained at the system level to meet the 5% reserve requirement. The University of
Hawaii system is self-insured for Workers Compensation. Reserves maintained for Workers
Compensation have been increased to meet actuarial standards. The University of Hawaii
System maintains sufficient reserves to handle financial emergencies. In the event that a
catastrophic emergency occurs, such as the flooding at the Hamilton Library at the University
of Hawaii and Manoa campus, external funding from the State or Federal levels would be
sought to avoid depleting the emergency reserves within the University of Hawaii System.

III. D.2.c. Self Evaluation
The College meets the standard. The College is not allowed by law to incur debt obligations,
and all obligations must be paid as they become due. The College maintains a 3% reserve to
meet normal emergency needs and system of the University of Hawaii Community Colleges
maintains additional funds to meet the 5% requirement. Additional funds can be obtained from
the University of Hawaii System financial resources should the need arise.

III. D.2.c. Action plan
No action required. The College already maintains a reserve meeting the 3% amount established
for the individual campuses.

III. D.2.d. The institution practices effective oversight of finances, including management of
financial aid, grants, externally funded programs, contractual relationships, auxiliary
organizations or foundations, and institutional investments and assets.

III. D.2.d. Descriptive Summary
The University of Hawaii System fiscal management procedures govern fiscal management and review procedures at Honolulu Community College. All fiscal transactions are reviewed as they occur to ensure that they conform to the University of Hawaii requirements and procedures. All contracts are executed through the University of Hawaii Procurement Office, which ensures they conform to the contracting requirements and procedures. Audits of financial statements have previously reviewed only the system-wide consolidated financial statement, instead of reviewing financial statements for individual community colleges. Other audits, such as the Financial and Compliance A133 audit of Federal funds, have included findings relevant to specific campuses including Honolulu Community College. Financial program reviews within the University of Hawaii System are performed an an ongoing, continuous basis as procurements are made. The College has received some audit findings on the A133 Financial and Compliance Audits for FY 2003 and FY 2004. All findings have been responded to and corrective actions have been implemented.

III. D.2.d. Self Evaluation
Honolulu Community College meets the standard. The College complies with the University of Hawaii fiscal management procedures and is subject to University of Hawaii System audit procedures. Corrective action has been taken and responses submitted for all audit findings relative to Honolulu Community College.

III. D.2.d. Action plan
No action required.

III. D.2.e. All financial resources, including those from auxiliary activities, fund-raising efforts, and grants are used with integrity in a manner consistent with the mission and goals of the institution.

III. D.2.e. Descriptive Summary
All transactions are reviewed on an ongoing basis to ensure that all expenditures are conform to the educational mission and goals of the College. The College is subject to the University of Hawaii audit policies, which ensure that all funds including Federal funds including Financial Aid, grant funds, fund-raising efforts, etc. are reviewed or audited regularly. Grant funds are administered through the Office of Research Services and are audited and reviewed regularly. The University of Hawaii Foundation conducts all fund-raising efforts within the University of Hawaii System and its activities and funds are audited separately from the University of Hawaii System annual audits. Some audit findings have reflected delays in meeting required reporting dates. The College has responded to all audit findings and implemented corrective actions to improve performance in the areas noted.

III. D.2.e. Self Evaluation
The College meets the standard. All expenditures are reviewed to ensure they conform to and are consistent with the mission and goals of the College. All sources of funding are audited or
reviewed regularly by the funding agency. Audits demonstrate the integrity of financial management practices.

III. D.2.e. Action plan
No action required.

III. D.2.f. Contractual agreements with external entities are consistent with the mission and goals of the institution, governed by institutional policies, and contain appropriate provisions to maintain the integrity of the institution.

III. D.2.f. Descriptive Summary
Information on current contracts and obligations is available for review in the Business Office. All contractual agreements are made in accordance with University of Hawaii System policies and are required to conform to the institutional mission and goals. Policies and controls for contractual obligations are established by the University of Hawaii System. All contracts are executed through the University of Hawaii Procurement Office, which enforces contract provisions. All contracts specify the quality requirements applicable to the contract. If a contract vendor does not meet the specified quality requirements, corrective action is coordinated through the University of Hawaii Procurement Office.

III. D.2.f. Self Evaluation
Honolulu Community College meets the standard. All contracts are awarded and controlled in compliance with University of Hawaii policies, which ensures that contracts are properly established, monitored, and controlled.

III. D.2.f. Action plan
No action required.

III. D.2.g. The institution regularly evaluates its financial management processes, and the results of the evaluation are used to improve financial management systems.

III. D.2.g. Descriptive Summary
The University of Hawaii System performs annual external audits on a system-wide basis. Previously the financial audits have reviewed only consolidated financial statements for the University of Hawaii System, but by a recent agreement, audits for the next two years will include reviews of financial statements for the individual community college campuses. At that time a determination will be made whether this provides sufficient information for the needs of the Western Area Schools and Colleges determination for accreditation.

The College performs annual assessments of program health, previously based on a review of Program Health Indicators. Annual assessments are used to provide systematic process for reviewing the effectiveness of previous fiscal planning.

III. D.2.g. Self Evaluation
The College is implementing changes to meet the standard. Annual audits of financial processes
are conducted on a system-wide level and future audits will include reviews of financial statements for individual community college campuses, instead of reviewing only consolidated financial statements for the University of Hawaii System. The College has made improvements to the annual assessments of program effectiveness that will provide a better methodology for reviewing the effectiveness of fiscal planning.

III. D.2.g. Action plan
- Complete the implementation of ongoing program reviews and annual assessments.
- Implement college level financial statements to be included with the University of Hawaii consolidated financial statements to meet the criteria of the recently approved modification to the financial audit procedures.

III. D. Supporting Documents
- [University of Hawaii Audit Plan]
- [Minutes of Regent’s Committee on University Audits, Archives]
- Vice President for Community Colleges Memorandum regarding Financial Audit of UH Community Colleges, dated Aug 9, 2005
- FY 2004 A133 Audit Report
- FY 2003 A133 Financial and Compliance Audit and Immaterial Findings and Internal Control Comments
- FY 2003 Audit of UH Bond System
- UH University Bond System Report on Controls and Procedures
- Draft FY 2003 A133 Audit Corrective Action Response
- Facilities Repairs and Maintenance – Final Plans for FY2006
- University of Hawaii Community Colleges Unrestricted Reserve Fund Policy
- Incident Report: Building 8802 Electrical Incident
- [Board of Regents FY 2006-2007 Supplemental Budget Request and related documentation]
- FB 2005-2007 Capital Improvements Program Budget Update
- FB 2005-2007 Operating and CIP Budget
- FB 2005-2007 BOR Operating and CIP Budget Requests
- Capital Improvements Plan (CIP) Supplemental Budget Request for FY 2005
- FY 2005, Supplemental Budget Requests
- Expenditures for Supplemental Funds for 2003-2004
- FY 2004, Operating and Student Assistants Budgets
- FB 2003-2005 Operating & CIP Budget
- FB 2001-2003 Operating and CIP Budget Requests
- Listing of Revenue Sources for Honolulu Community College, dated Sep 6, 2005
- University of Hawaii Community Colleges FY 2004 Cash Projection Summary by Campus and Fund (June 30, 2004)
Summary of General Funds, Collective Bargaining, and Tuition and Fees Special Funds Revenue for Honolulu Community College for Fiscal Year 1990-91 through Fiscal Year 2003-2004


Financial Obligations Binder

Board of Regents and University of Hawaii Professional Assembly Contract

Grant Management Procedures

Listing of Grant Awards for Honolulu Community College

Copy of Budget Documents for Grants Awarded to Dr. Kakkala Gopalakrishnan

Copy of Budget Document for Alu Like Grant award for Native Hawaiian Program

Copy of Construction Academy Budget and Documents

Copies of Financial Aid reports.

Study on Student Fees, interview responses from Ken Kato, Vice Chancellor for Administrative Services and Emily Kukulies, Director for Student Life and Development.

Study on Student Fees, 2005-2006 Purchasing Procedures for Student Life and Development areas

Study on Student Fees, 2005-2006 Purchasing Checklist for Student Life and Development areas

Study on Student Fees, Associated Students of the University of Hawaii at Honolulu Community College Constitution, March 30, 2005

Educational Specifications, Final Draft, June 1995

Academic Development Plan 2000-2005

Academic Development Plan 2002-2009

UH Strategic Plan 2002-2010

UH Community Colleges Strategic Plan 2002-2010

HCC Strategic Plan 2003-2010

Long Range Development Plan, May 1996

[Chancellor's Memo on Strategic Planning, Program Review and Budgeting]

[Notes from Interview with Ken Kato, Vice Chancellor of Administrative Services, 11/05/2004]

[Responses from Financial Resources Questions Submitted for Interview with Deans, conducted April 1, 2005]

[Notes from Interview with Director for Pacific Center for Advanced Technology Training, April 22, 2005]

[Notes from Interview with Ramsey Pedersen, Chancellor on April 29, 2005]

Chancellor's Responses to Questions submitted for Interview

Questions for Members of CLT for Standard III: Resources

[Strategic Plan Review Process]

[UH System Policies]

[UH Systemwide Administrative Procedures Manuals]

University of Hawaii Community Colleges Accreditation Program Review - Administrative Services
• [Annual Report of Program Performance Health Indicators (PHI) for Academic Year 2004-2005]
  [Annual Report of Program Performance Health Indicators (PHI) for Academic Year 2003-2004]
• [Annual Report of Program Performance Health Indicators (PHI) for Academic Year 2002-2003]
• Dean of Academic Affairs, email memo regarding [Annual Assessment Reports] and [document template]
• [Chancellor, email regarding establishment of a Planning Council and draft document describing role and functions of Planning Council]
• [Chancellor, email regarding first meeting of the Planning Council]
• [Dean of Academic Affairs, email regarding Operating Budgets for 2nd, 3rd, and 4th quarters for FY 2006. Forwarded by Tech 2 Division Chair]
• [Tech 2 Division Chair, email announcing Operating Budgets for 2nd, 3rd, and 4th quarters for FY 2006]
• [Campus Leadership Team (CLT) Purpose and Functions]
• [Faculty Senate Executive Committee (FSEC) Purpose and Function]
• [Staff Senate Executive Committee (SSEC) By-laws]
• [Honolulu Community College Mission and Goals]
• 2005 Faculty/Staff Survey Results (pages 14, 15 of 27)