

# BUDGET COMMITTEE

## MEETING AGENDA

May 3, 2023

3:00 p.m.



**Location: Building 4, Conference Room # 2460**

**Time: 3:00 p.m. – 4:30 p.m.**

### **Committee Members:**

Morris Rodrigue, Chair  
Phil Wolf, Co-Chair  
Kelly Fowler  
Delana Miller

Rosa Royce  
Gary Nellesen  
Shiloh Blacksher  
Traci Ebue  
Emily Woolery

Manny Marquez  
Brandon Gillett  
Lisa Romo  
Jasmine Nguyen (Student)  
Calvin Haroutonian (Student)

### **Guest:**

George Bradshaw  
Patricia Quinones  
Suzanne Vasquez  
(Notes)

### **AGENDA ITEMS:**

- 1. Agenda Check**
- 2. Review the Budget Committee Meeting Summary of April 19, 2023**
- 3. Review the New Resources Requests section of the Budget Review and Development Guide**
- 4. Report out from IEC Representative**
- 5. Information on DEISA and Planning**
- 6. Committee Goals and Progress**
- 7. ACCJC Fiscal report**

**FUTURE BUDGET COMMITTEE MEETINGS (3:00 p.m. – 4:30 p.m.):**

**The committee does not meet during Summer or Winter Intersessions, unless needed.**  
**April 19, 2023**

**Mt. San Antonio College  
Budget Committee Summary of  
May 3, 2023**

**Location: Building 4-2460  
Time: 3:00 p.m. – 4:30 p.m.**

**Committee Members[14]:**

- |   |   |  |  |
|---|---|--|--|
| <input type="checkbox"/> Morris Rodrigue- Co-Chair      | <input checked="" type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Lisa Romo                    | <input checked="" type="checkbox"/> Patty Quinones (Guest) |
| <input checked="" type="checkbox"/> Phil Wolf, Co-Chair | <input type="checkbox"/> Shiloh Blacksher         | <input type="checkbox"/> Manny Marquez                           | <input type="checkbox"/> George Bradshaw (Guest)           |
| <input checked="" type="checkbox"/> Kelly Fowler        | <input checked="" type="checkbox"/> Traci Ebue    | <input type="checkbox"/> Jasmine Nguyen (Student)                | <input checked="" type="checkbox"/> Vivian Ruiz (Notes)    |
| <input checked="" type="checkbox"/> Delana Miller       | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> Calvin Haroutonian (Student) |  |
| <input checked="" type="checkbox"/> Rosa Royce          | <input type="checkbox"/> Zak Gallegos             |  |  |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. <b>Agenda check</b>	The committee approved to add section 3.5. Approval of the Budget Review and Development Guide.	<b>Agenda approved.</b>
2. <b>Review the Budget Committee Meeting Summary of April 19, 2023</b>	The Budget Committee Meeting summary of April 19, 2023, was reviewed and approved with two changes. <ul style="list-style-type: none"> <li>• Marking Lisa Romo in attendance to the meeting.</li> <li>• Item #4 New Resource Requests section of the Budget Guide was sent to Kelly Fowler <u>and Phil Wolf</u> to lead the review and make updates to be discussed at the next Budget Committee meeting</li> </ul>	<b>Meeting Summary approved with two changes.</b>
3. <b>Review the New Resources Request section of the Budget Review and Development Guide</b>	<ul style="list-style-type: none"> <li>• Kelly Fowler and Phil Wolf presented recommended changes to the new resources request section of the Budget Review and Development Guide to the committee.</li> <li>• During the meeting, the committee members made revisions and edits to the document. These changes were proposed, discussed, and agreed upon by the committee as a whole.</li> </ul>	<b>Accreditation Standard - IIID.</b>
3.5. <b>Approval of the Budget Review and Development Guide</b>	The committee voted to approve the updated Budget Review and Development Guide.	<b>Accreditation Standard - IIID.</b>
4. <b>Report out from IEC Representative</b>	Patricia Quinones reported the following information from IEC: <ul style="list-style-type: none"> <li>• Working on AP/BP 3225 Institutional effectiveness, the last review was on 2015.</li> </ul>	<b>Accreditation Standard - IIID.</b>

	<ul style="list-style-type: none"> <li>• Conversations on making any necessary changes in PIE to support department chairs and completers based on feedback from faculty.</li> <li>• The committee is planning for Expanded President's Advisory Committee (EPAC).</li> </ul>	
<b>5. Information on DEISA and Planning</b>	<p>Patricia Quinones discussed the new resource allocation rubric that the leadership team used in July 2022, in which elements of DEISA were incorporated into the rubric. A way to start working towards a process that includes DEISA could be to have a common rubric for all areas.</p> <p>The committee would like to see the results of the rubric of July 2022 to see if the DEISA component made a difference.</p>	<b>Patricia will pull data from the New Resource Allocation Rubric of July 2022 for the committee to review.</b>
<b>6. Committee Goals and Progress</b>	<p>The committee reviewed the goals and progress report with the suggested accomplishments. The committee approved the listed accomplishments and added goal # 5 the following:</p> <p><b>Goal #5</b> – The Budget Committee will review the IEC process from the New Resource Allocation Rubric of July 2022 as the first step to include DEISA as part of prioritization and to see how the explicit DEISA raking category affected the final prioritization.</p>	<b>Accreditation Standard - IIID.</b>
<b>7. ACCJC Fiscal Report</b>	<p>The Accrediting Commission for Community and Junior Colleges (ACCJC) report is a comprehensive evaluation report that assesses the effectiveness of a community or junior college in meeting accreditation standards. The report has been submitted for the fiscal year of 2021-2022 in April and comes to the committee as an informational item. The information comes from the annual 311 report approved by the board in December 2022. The report is attached.</p>	<b>Accreditation Standard - IIID.</b>

Accreditation Standard- IIID. Financial Resources- Plans and manages financial affairs with integrity and in support of all institutional planning.

Mt. San Antonio College  
Budget Committee  
Summary  
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**FUTURE MEETING DATES**

The committee does not meet during summer or winter Intersessions unless needed.

**May 17, 2023**



ACCREDITING COMMISSION FOR  
COMMUNITY AND JUNIOR COLLEGES  
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

## ANNUAL FISCAL REPORT SURVEY

# 2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Single College District: Mt. San Antonio College

### Section 1 - General Information:

Questions marked with an \* are required.

1. College name: \*

Mt. San Antonio College

2. District name (if different from college name, otherwise enter 'n/a'):

Mt. San Antonio Commi

3. Contact information for Chief Business Officers:

Name of College/District Chief Business Officer (CBO) \*

Morris Rodrigue

Title of College/District CBO \*

Vice President, Adminis

Phone number of College/District CBO \*

909-274-4230

E-mail of College/District CBO \*

mrodrigue@mtsac.edu

#### Section Navigator

Please click "answer" to start working on each section or the 'Next' button to go to the next section. If you have completed this section, please ensure you click 'Next' before proceeding to another section to save your answers.

Section	Status	Actions
Revenue	Complete	<a href="#">Answer</a>
Expenditures/Transfers	Complete	<a href="#">Answer</a>
Liabilities - Debt	Complete	<a href="#">Answer</a>
Other Post-Employment Benefits (OPEBs)	Complete	<a href="#">Answer</a>
Cash Position	Complete	<a href="#">Answer</a>
Annual Audit Information	Complete	<a href="#">Answer</a>
Other Information	Complete	<a href="#">Answer</a>
Final Step	Started	<a href="#">Answer</a>

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Next

82%

# 2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Single College District: Mt. San Antonio College

## Section 2 - Revenue:

*For numerical fields, commas can be entered to delineate 1000s (e.g. 1,000,000)*

### 4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	225597229	225170437	242725697
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	384191	3348878	2609918

#### Section Navigator

Please click "answer" to start working on each section or the 'Next' button to go to the next section. If you have completed this section, please ensure you click 'Next' before proceeding to another section to save your answers.

## Section 2 - Revenue (Part 2)

4b. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):

ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will count HEERF funds as sustainable for FY 20/21 and FY 21/22. Transfers-in from OPEB trusts are not sustainable; list as one-time.

4bi. On the previous page, you listed **\$384191** in revenue from non-General Fund resources in FY 19/20. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 19/20 (1) *	CARES Act Tuition Reimbui	156748	HEERF
FY 19/20 (2)	Carryover budget for Profes	227443	One-time

4bi. On the previous page, you listed **\$3348878** in revenue from non-General Fund resources in FY 20/21. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1) *	Revenue Losses Reimburse	3044585	HEERF
FY 20/21 (2)	Various carryover budgets	304293	One-time

4bi. On the previous page, you listed **\$2609918** in revenue from non-General Fund resources in FY 21/22. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 21/22 (1) *	Revenue Losses Reimburse	2107206	HEERF
FY 21/22 (2)	Various carryover budgets	502712	One-time

### 5. Unrestricted General Fund Beginning/Ending Balance \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	55945717	61960216	65180667
b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	61960216	65180667	60395491

### Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

#### 6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Total Unrestricted General Fund Expenditures (including account 7000)	219966921	225298864	250120791
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	197449699	204140873	219804830
c. Other Unrestricted General Fund Expenses (6a-6b)	22517222	21157991	30315961
d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	61960216	65180667	60395491

### Section 4 - Liabilities - Debt:

#### 7. Did the District borrow funds for cash flow purposes? \*

	Yes	No
FY 19/20	<input type="radio"/>	<input checked="" type="radio"/>
FY 20/21	<input type="radio"/>	<input checked="" type="radio"/>
FY 21/22	<input type="radio"/>	<input checked="" type="radio"/>

#### 8. Total Borrowing/Debt – Unrestricted General Fund \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
8a. Short-Term Borrowing (TRANS, etc.) <i>List total short-term Unrestricted General Fund Borrowing/Debt</i>	0	0	0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>In 8.b. list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)</i>	0	0	0

#### 9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year? \*

	Yes	No
FY 19/20	<input type="radio"/>	<input checked="" type="radio"/>
FY 20/21	<input type="radio"/>	<input checked="" type="radio"/>
FY 21/22	<input type="radio"/>	<input checked="" type="radio"/>

#### 9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable. \*

	FY 19/20	FY 20/21	FY 21/22
Please indicate what type of long-term debt instruments or new borrowing the college issued.	0	0	0

#### 9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO. \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

#### 10. Debt Service Payments (Unrestricted General Fund) \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	n/a	n/a	n/a

## Section 5 - Other Post-Employment Benefits (OPEBs):

Source: Most recent GASB 74/75 OPEB Actuarial Report

11. Most recent actuarial year: \*

a. Total OPEB Liability (TOL) for OPEB

\$ 154901176

b. Fiduciary Net Position

\$ 90502644

c. Net OPEB Liability

\$ 64398532

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

58%

e. Service Cost (SC)

\$ 5826444

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date \*

06/30/2021 

13. Has an irrevocable trust been established for OPEB liabilities? \*

Yes  No

14. OPEB Trust or Reserves (enter n/a if not applicable) \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
14a. Amount deposited into OPEB Irrevocable Trust <i>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</i>	2835764	6500000	11887894
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	n/a	n/a	n/a
14c. OPEB Irrevocable Trust Balance as of fiscal year end	72438371	92216445	90502644

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22? \*

*If yes, please be sure to provide the description and amount in Section 2: Revenue in your answers for Question 4c, FY 21/22.*

Yes  No

## Section 6 - Cash Position:

16. Cash Balance at June 30 from Annual CCFS 311 Report \*

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	316368612	185614838	420685599

17. Does the College prepare cash flow projections during the year? \*

Yes  No



## Section 7 - Annual Audit Information:

**NOTE:** Audited financial statements are due to the ACCJC no later than April 14th, 2023. Please email a PDF version of the Audited Financial Statements to [support@accjc.org](mailto:support@accjc.org).

18. Date annual audit report for fiscal year was electronically submitted to [accjc.org](http://accjc.org), along with the institution's response to any audit exceptions \*

12/05/2022



19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year \*

FY 19/20

FY 20/21

FY 21/22

19a. Number of findings (enter 0 if none)

0

0

0

20. From Summary of Auditors Results (Annual Audit) for FY 21/22:

*(this is usually a single page at the beginning of the Findings and Questioned Costs section)*

Number of modified/qualified opinions, if any (enter 0 if none): \*

0

## Section 8 - Other Information:

21. Budgeted/Actual FTES \*

FY 19/20

FY 20/21

FY 21/22

21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)

*Resident FTES only.*

32820

32992

32912

21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable

*Report resident FTES only. Please use actual FTES, not hold harmless FTES*

32633

31086

29278

22a. During the report year, did the institution settle any contracts with employee bargaining units? \*

Yes  No

22b. Did any negotiations remain open? \*

Yes  No

22c. How many unit contracts remained open (ongoing negotiations) for over two years? (enter 0 if none) \*

0

22d. Please use the box below to provide additional context related to ongoing negotiations. \*

For the fiscal year 2021-22, the Faculty, Management, Confidential, CSEA 262, and CSEA 651 employee groups received a 5.07 percent salary increase. These increases have been funded from Unrestricted and Restricted funds.

23. USDE official cohort Student Loan Default Rate (FSLD) \*

Cohort Year 2017  
(Published fall 2020)

Cohort Year 2018  
(Published fall 2021)

Cohort Year 2019  
(Published fall 2022)

Cohort 3-year rate

6.1%

7.9%

4.2%

24a. For the report year, how many executive or senior administration leadership positions have a new permanent administrator hired into the position as of June 30, 2022? \*

*Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. Senior executive leadership always includes the chief business official, chief financial officer of the college.*

0

24b. How many executive or senior administration leadership positions have been replaced with an interim, or remain vacant (no planned hire) as of June 30 2022? \*

0

24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.) \*

N/A

25. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

N/A

**NOTE:** The Annual Fiscal Report must be certified as complete and accurate by the institution's CEO or ALO. Once all the questions have been answered, there will be an option to send an email notification to the CEO and/or ALO that the report is ready for certification.

By submitting the final report, the institution certifies that to the best of its knowledge, all submitted data is accurate and correct. The institution further acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and accreditation action.