

BUDGET COMMITTEE

MEETING AGENDA

April 6, 2022

3:00 p.m.



Location: Zoom Video Conferencing

Time: 3:00 p.m. – 4:30 p.m.

Committee Members:

Morris Rodrigue, Chair
Phil Wolf, Co-Chair
Audrey Yamagata-Noji
Kelly Fowler

Rosa Royce
Gary Nellesen
Emily Woolery
Traci Ebue

Manny Marquez
Brandon Gillett
Lisa Romo
An Ha (Student)
Yun "Serena" Zou (Student)

Guest:
Vivian Ruiz (Notes)

AGENDA ITEMS:

1. Agenda Check.
2. Review the Budget Committee Meeting Summary of March 16, 2021.
3. Annual Accreditation Fiscal Report
4. Accreditation Standard III D - update.
5. Committee Goals and Progress Report - update.

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 20, 2022

May 4, 2022

May 18, 2022

June 1, 2022

June 15, 2022

**Mt. San Antonio College
Budget Committee Summary of
April 6, 2022
Location: Zoom Video Conferencing
Time: 3:00 p.m. – 4:30 p.m.**

Committee Members[15]:

- | | | | |
|---|---|---|---|
| <input checked="" type="checkbox"/> Morris Rodrigue- Co-Chair | <input checked="" type="checkbox"/> Rosa Royce | <input checked="" type="checkbox"/> Brandon Gillett | |
| <input checked="" type="checkbox"/> Phil Wolf, Co-Chair | <input checked="" type="checkbox"/> Gary Nellesen | <input checked="" type="checkbox"/> Lisa Romo | <input checked="" type="checkbox"/> Vivian Ruiz (Notes) |
| <input type="checkbox"/> Audrey Yamagata-Noji | <input type="checkbox"/> Traci Ebue | <input checked="" type="checkbox"/> Manny Marquez | |
| <input checked="" type="checkbox"/> Kelly Fowler | <input checked="" type="checkbox"/> Emily Woolery | <input checked="" type="checkbox"/> An Ha (Student) | |
| | | <input type="checkbox"/> Yun “Serena” Zou (Student) | |

ITEM	DISCUSSION/COMMENTS	ACTION/OUTCOME
1. Agenda check	Agenda checked.	Agenda approved.
2. Review the Budget Committee Meeting Summary of March 16, 2022	The Budget Committee Meeting Summary of March 16, 2022, was reviewed and approved.	Meeting summary approved.
3. Annual Accreditation Fiscal Report	<p>Rosa Royce presented the Annual Accreditation Fiscal report. The Accrediting Commission for Community and Junior Colleges (ACCJC) reviews the report to determine the College’s fiscal health and stability. The Annual report is developed from the CCFS 311Annual report, Annual Audit Report, and 320 Report. The report covers the following information</p> <ul style="list-style-type: none"> • District Data (including single college organizations) Revenue, Expenditures/Transfers (General Fund Expenditures/Operating Expenditures) • Liabilities, Other Post-Employment Benefits • Cash Position • Annual Audit Information • Other District Information • College Data • District and College Data 	Accreditation Standard - IIID.

<p>4. Accreditation Standard III D- update</p>	<p>Morris Rodrigue reported that the Weaving Team was created as a subgroup to work on Accreditation Standard III D. The team has met once and has scheduled future meetings to continue working on it.</p>	<p>Accreditation Standard - IIID.</p>
<p>5. Committee Goals and Progress Report- update</p>	<p>The completed outcomes of the committee’s goals are due to the President’s office on June 3rd. The team discussed goals accomplishments. The group determined that goals #4 and #5 still need work.</p>	<p>Accreditation Standard - IIID. The Committee will continue to work on the goals.</p>

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

FUTURE AGENDA ITEMS

- Budget Review and Development Guide – last updated September 2016.

FUTURE MEETING DATES

April 20, 2022

May 4, 2022

May 18, 2022

June 1, 2022

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

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Annual Fiscal Report
California Community College
Reporting Year: 2020-2021
REVIEW

Mt. San Antonio College
1100 North Grand Avenue
Walnut, CA 91789

General Information

#	Question	Answer
1.	Confirm College Information	Confirmed
2.	District Name: Is the college a single college district?	Mt San Antonio College Yes
2. Additional Information: If the college is a single college district, questions 21a, 21b, 22, 23 and 24 will "auto fill" from 18a, 18b, 4a, 6a, and 6d respectively.		
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Morris Rodrigue Vice President, Administrative Services 9092744230 mrodrigue@mtsac.edu Mt. San Antonio Community College District Vice President, Administrative Services 9092744230 mrodrigue@mtsac.edu
3. Additional Information: The District CBO email address will be copied on the final report once it has been approved by the CEO		

District Data (including single college organizations) Revenue

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)																																
		FY 18/19	FY 19/20	FY 20/21																												
4.	a. Total Unrestricted General Fund Revenues (excluding account 8900)	\$ 215,663,831	\$ 225,597,229	\$ 225,170,437																												
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 1,732,664	\$ 384,191	\$ 3,348,878																												
	i. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):																															
	<table border="1"> <thead> <tr> <th>Year</th> <th>Description</th> <th>Amount</th> <th>Sustainable/One-time</th> </tr> </thead> <tbody> <tr> <td>FY 18/19</td> <td>Carryover funds from International Student Fees</td> <td>\$ 1,612,165</td> <td>One-time</td> </tr> <tr> <td>FY 18/19</td> <td>Various carryover budgets</td> <td>\$ 120,499</td> <td>One-time</td> </tr> <tr> <td>FY 19/20</td> <td>CARES Act Tuition Reimbursement</td> <td>\$ 156,748</td> <td>HEERF</td> </tr> <tr> <td>FY 19/20</td> <td>Carryover budget for Professional Development and other miscellaneous</td> <td>\$ 227,443</td> <td>One-time</td> </tr> <tr> <td>FY 20/21</td> <td>Revenue Losses Reimbursements from HEERF</td> <td>\$ 3,044,585</td> <td>HEERF</td> </tr> <tr> <td>FY 20/21</td> <td>Various carryover budgets</td> <td>\$ 304,293</td> <td>One-time</td> </tr> </tbody> </table>	Year	Description	Amount	Sustainable/One-time	FY 18/19	Carryover funds from International Student Fees	\$ 1,612,165	One-time	FY 18/19	Various carryover budgets	\$ 120,499	One-time	FY 19/20	CARES Act Tuition Reimbursement	\$ 156,748	HEERF	FY 19/20	Carryover budget for Professional Development and other miscellaneous	\$ 227,443	One-time	FY 20/21	Revenue Losses Reimbursements from HEERF	\$ 3,044,585	HEERF	FY 20/21	Various carryover budgets	\$ 304,293	One-time			
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4. Additional Information: 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 2020-21. Transfers-in from OPEB trusts are not sustainable; list as one-time.																																
5.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)																															

	FY 18/19	FY 19/20	FY 20/21
a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 47,618,617	\$ 55,945,717	\$ 61,960,216
b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 55,945,717	\$ 61,960,216	\$ 65,180,667

5. Additional Information:

- a. use adjusted beginning fund balance from CCFS 311 Annual
- b. This amount is the amount reported on the CCFS 311 report after transfers in/out

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

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

	FY 18/19	FY 19/20	FY 20/21
a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 209,069,395	\$ 219,966,921	\$ 225,298,864
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 183,816,829	\$ 197,449,699	\$ 204,140,873
6. c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 25,252,566	\$ 22,517,222	\$ 21,157,991
d. Unrestricted General Fund Ending Balance	\$ 55,945,717	\$ 61,960,216	\$ 65,180,667
e. If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 21/22 with a deficit?			No
i. If yes, what is the estimated unrestricted deficit?			

6. Additional Information:

- d. 6.d. same as 5.b., which includes transfers in/out

Liabilities - Debt

	FY 18/19	FY 19/20	FY 20/21
7. Did the District borrow funds for cash flow purposes?	No	No	No
8. Total Borrowing/Total Debt — Unrestricted General Fund			
a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing):	\$ 0	\$ 0	\$ 0

8. Additional Information:

- a. list total short-term Unrestricted General Fund Borrowing/Debt
- b. list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)

	FY 18/19	FY 19/20	FY 20/21
9. a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
b. What type(s)			
c. Total amount	\$ 0	\$ 0	\$ 0

	FY 18/19	FY 19/20	FY 20/21
10. Debt Service Payments (General Fund/Operations)	\$ 0	\$ 0	\$ 0

10. Additional Information:

This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments

Other Post Employment Benefits (OPEBs)

	FY 20/21
11. (Source: Most recent GASB 74/75 OPEB Actuarial Report)	
a. Total OPEB Liability (TOL) for OPEB	\$ 146,513,179
b. Net OPEB Liability (NOL) for OPEB	\$ 54,296,734
c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	62.94 %

d. NOL as Percentage of OPEB Payroll	35.12 %
e. Service Cost (SC)	\$ 4,393,243
f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 8,366,313

11. Additional Information:

Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/2021
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a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
	FY 18/19	FY 19/20	FY 20/21
13. b. Amount deposited into OPEB Irrevocable Trust	\$ 2,500,000	\$ 2,835,764	\$ 6,500,000
c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 74,528,945	\$ 72,438,371	\$ 92,216,445
e. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2020/21?	No		

13. Additional Information:

b. 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.

e. If "yes", that description and amount should be reported in 4.b.i. for FY 20/21

Cash Position

		FY 18/19	FY 19/20	FY 20/21
14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total — Unrestricted and Restricted-accounts 9100 through 9115)	\$ 416,385,959	\$ 316,368,612	\$ 185,614,838
15.	a. Does the district prepare cash flow projections during the year?	Yes		
	b. Does the district anticipate significant cash flow issues during 21/22?	No		

15. Additional Information:

b. Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted GF revenues

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	12/01/2021		
	NOTE: Audited financial statements are due to the ACCJC no later than April 8, 2022. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.			
17.		FY 18/19	FY 19/20	FY 20/21
	a. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year (enter 0 if none):	0	0	0
	b. From Summary of Auditors Results (Annual Audit) for 2020-21 (this is usually a single page at the beginning of the Findings and Questioned Costs section):			
	<u>Financial Statements</u>			
	i. Type of auditor's report issued	Unmodified		
	ii. Internal Control Material Weaknesses identified	No		
	iii. Internal Control Significant Deficiencies identified	No		

<u>Federal Awards</u>	
i. Type of auditor's report issued on compliance	Unmodified
ii. Internal Control Material Weaknesses identified	No
iii. Internal Control Significant Deficiencies identified	No
iv. Qualified as low-risk auditee (Note: common answer is 'Yes'; please verify)	Yes
<u>State Awards</u>	
i. Type of auditor's report issued on compliance	Unqualified / Unmodified
If qualified, how many state programs were qualified	N/A
ii. Internal Control Material Weaknesses identified	No
iii. Internal Control Significant Deficiencies identified	No

Other District Information

		FY 18/19	FY 19/20	FY 20/21
18.	a. Final Adopted Budget — budgeted Full Time Equivalent Students (FTES) (Annual Target)	32,855	32,820	32,992
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	32,694	32,633	31,086

18. Additional Information:

- a. Resident FTES only.
- b. Report resident FTES only. Please use actual FTES, not hold harmless FTES.

		FY 18/19	FY 19/20	FY 20/21
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	249	0	0

19. Additional Information:

If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered. For FTES shifted into a given year, that same amount should be subtracted from the corresponding report year.

20.	a. During the report year, did the district settle any contracts with employee bargaining units?	Yes
	b. Did any negotiations remain open?	No
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	There were no salary increases in the fiscal year 2020-21.

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.

		FY 18/19	FY 19/20	FY 20/21
21.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	32,855	0	32,820
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	32,694	32,633	31,086
	c. Is the college experiencing enrollment decline in the current (21/22) year?	Yes		
	i. If yes, what is the estimated FTES decline?	1,638		

21. Additional Information:

- For a single college district the information is the same that was entered into the District section of the report.
- c.i. Report resident FTES only; write decline as a negative number.

		FY 18/19	FY 19/20	FY 20/21
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$ 215,663,831	\$ 225,597,229	\$ 225,170,437

23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	FY 18/19 \$ 209,069,395	FY 19/20 \$ 219,966,921	FY 20/21 \$ 225,298,864
23. Additional Information: For a college within a multi-college District, include District allocated costs.				
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 18/19 \$ 55,945,717	FY 19/20 \$ 61,960,216	FY 20/21 \$ 65,180,667
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	FY 18/19 46.52 %	FY 19/20 45.46 %	FY 20/21 23.59 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2016 (Published fall 2019) 14 %	Cohort Year 2017 (Published fall 2020) 6 %	Cohort Year 2018 (Published fall 2021) 8 %

District and College Data

27.	<p>a. Were there any executive or senior administration leadership changes at the College or District during the most recent report year, including June 30? List for the District and for the College.</p> <p>b. Please describe the leadership change(s)</p> <p>c. How many executive or senior administration positions have been replaced with an interim, or remain vacant, as of 6/30/2021?</p>	<p>Yes</p> <p>Irene Malmgren was the Interim Vice President, Instruction until April 30, 2021. Kelly Fowler became the new Vice President, Instruction, effective May 1, 2021.</p> <p>0</p>
27. Additional Information: 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/district.		

Go To Question #:

The Annual Fiscal Report must be certified as complete and accurate by the CEO (Dr. William Scroggins). Once you have answered all the questions, you may send an e-mail notification to the CEO that the report is ready for certification.

Only the CEO may submit the final Annual Fiscal Report.

[Send e-mail Notification to CEO to certify report](#)

Committee Goals and Progress Report 2021-22

Committee name: Budget Committee

Name of person completing the report: Vivian Ruiz

Instructions: **Due by November 5, 2021:** Columns 1 and 2
 Due by June 3, 2022: Column 3
 Please enter your committee's outcomes and accomplishments in Column 3 and submit electronically to bhebert3@mtsac.edu (on behalf of the President's Advisory Council).

(EXPAND AS NECESSARY)

Committee Goal	Link to College Goal #	Completed Outcomes/Accomplishments (descriptive bullet list)
GOAL #1: Communicate to the campus community by maintaining an up-to-date website Keep committee website up-to-date	8, 12, 14	
GOAL # 2: <u>Develop an understanding of the budget and</u> Communicate about budget issues to the campus and community.	8, 9, 13, 14	
GOAL #3: Review, evaluate, and make recommendations to align the budget processes with the Campus Strategic Plan, including the Sustainability and Climate Action Plan.	11	

GOAL #4:	Evaluate the role of the Budget Committee and the planning processes of the College, in collaboration with the Institutional Effectiveness Committee.	11	
GOAL #5:	The Budget Committee will review the budgeting processes and procedures for equity, diversity, and inclusivity to recommend changes if needed to President's Advisory Council (PAC).	9	
Goal #6:	Review Standard III.D and confirm areas where compliance can be improved and make recommendations to the Accreditation Steering Committee.	7,9,14	