

WEST VALLEY/MISSION COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES
AUDIT AND BUDGET OVERSIGHT COMMITTEE

Date of meeting: December 14, 2020

APPROVED MINUTES

Membership: Bob Owens, Chair; Susan Fish, Member; Randi Kinman, Member

1.0 CALL TO ORDER – PUBLIC SESSION

The meeting was called to order at 5:30pm by Mr. Owens.

1.1 Roll Call

	Present	Absent
Fish, Susan		X
Kinman, Randi	X	
Owens, Bob	X	

Others Present: Ngoc Chim, Brad Davis, Danny Nguyen, Linda Wilczewski

1.2 Approval of the Order of the Agenda

The order of the agenda was approved as presented. (Kinman/Owens, 2/0/0, with Fish absent and not voting)

1.3 Oral Communication

None.

2.0 Regular Order of the Agenda

2.1 Approval of the November 4, 2020, meeting minutes (A)

The November 4, 2020, meeting minutes were approved as presented. (Kinman/Owens, 2/0/0, with Fish absent and not voting)

2.2 Financial Assessment for Self-Supporting Funds (I)

Ms. Chim provided an update on the following self-supporting funds: Parking Fund, Child Development Center, Campus Center and Health Services. The update showed actuals as of November 30, estimated FY 20/21 year-end balance, and estimated FY 21/22 budget.

Parking Fund: As of November 30, there is enough money in the fund balance to carry the fund through the end of the fiscal year. For FY 21/22, with continued COVID impacts, this fund will show a deficit. Ms. Kinman asked how other District's fund their Police Department, specifically if they too relied on the parking fund. She stated that relying on the parking fund to fund the Police is a

bad idea especially since the District is encouraging more public transportation and less private vehicle use, meaning less revenue from parking permits, etc. Chancellor Davis responded that he would like to transition the parking fund to solely support the Police department; currently, it also supports positions in the Facilities department. Ms. Kinman inquired about contracting out for Police/security services and if there would be a cost savings. Chancellor Davis stated that contracting out would be on the wrong side of the 50% Law. There was no further discussion.

Child Development Center (CDC): WVC – As of November 30, revenue is very low and the fund is deficit spending; however, it does have a fund balance to cover the shortfall. By year-end, additional revenue is expected, and the fund should balance. Because the operation is currently closed, staff in that area have been moved to vacant positions throughout the District. For FY 21/22, if things return to normal, it is estimated that the fund will be OK and that it will end the year with a slight fund balance.

MC – For FY 20/21, the fund will deficit spend throughout the year. The college will utilize their fund balance to cover the deficit. For FY 21/22, assuming students are back on campus and the operation resumes, even at a diminished capacity due to construction, the fund should end the year with a slight fund balance. Like WV, this fund will balance due to staff being reassigned to vacant positions throughout the District.

Campus Center: WVC – As of November 30, this fund has more revenues than expenditures. At year-end, the fund should balance due to a proactive approach to reduce expenses. For FY 21/22, if things go back to normal, it is anticipated that the fund will balance.

MC – As of November 30, revenues were low and expenditures were high, but there is sufficient fund balance to cover the shortfall. There may be a slight fund balance at year-end if all expected revenues materialize. For FY 21/22, if things get back to normal, this fund should balance but will exhaust its remaining fund balance.

Health Services: WVC – As of November 30, revenues are higher than expenditures. At year-end, this fund should balance by using its fund balance. For FY 21/22, if things return to normal, the fund will end in a deficit.

MC – As of November 30, revenues exceed expenditure, and it is expected that there will be a good fund balance at year-end. For FY 21/22, this fund will be in good shape.

It was noted that, if the college programs are consolidated, that fund balance at MC can be used to balance the deficit at WVC. Consolidation of the program is

currently being tested, and if it is deemed a success, the programs will be permanently consolidated in calendar year 2021.

2.3 COVID-19 Support Update (I)

Ms. Chim reviewed COVID-19 funding and expenditures.

- CARES Act (Student Grants, Institution, and MSI) – WVC: food for students, PPE, technology to support students, support online counseling services, coordinate PPE set-up and purchase of remote work equipment, build virtual community on campus through zoom events during COVID, distance education support. MC: student grants \$444,933, technology to support students, PPE, student tutoring, food for students, signage.
- COVID-19 Block Grant (Federal) – on-line tutoring and training, laptops for faculty and staff for remote access, DocuSign, hotspots, Adobe licensing, health check app for employees and students.
- COVID-19 Block Grant (State) – Chromebooks for students.
- Land Corp - food for students, computers for faculty and staff for remote access, laptops for students.
- Land Corp special projects FY 20/21 – food for students.
- Unrestricted General Fund - overtime, PPE, signage, training, transition to online classes, Public safety COVID coordination, student help desk support, custodial support for cleaning and disinfecting.
- ASG Student Grants – MC: student grants.
- SEAP Student Equity and Achievement – WVC: food for students.
- Hunger Free Campus – WVC: food for students.
- Health Services – WVC: food for students.

Ms. Kinman noted that additional money will be needed for continued funding for student food insecurities. Chancellor Davis agreed, and added that additional funding will be needed for technology.

3.0 Staff Members Comments

None.

4.0 Committee Members Comments

Ms. Kinman announced that this would be her last meeting and that Trustee Watanabe would be taking her place. She added that she would like the COVID report made widely available.

5.0 Adjournment

The meeting adjourned at 6:23 PM.