



**West Valley - Mission**  
Community College District

Board of Trustees  
**Audit and Budget Oversight Committee**

**October 11, 2021**

Join Zoom Meeting  
<https://zoom.us/j/93532746915>

Phone: 1-669-900-6833  
Meeting ID: 935 3274 6915

5:30 p.m. Public Session

Bob Owens, Chair  
Susan Fish, Member  
Karl Watanabe, Member

**1.0 CALL TO ORDER – PUBLIC SESSION**

- 1.1 Roll Call
- 1.2 Approval of the Order of the Agenda
- 1.3 Oral Communication

**2.0 REGULAR ORDER OF THE AGENDA**

**2.1 Approval of the August 30, 2021, meeting minutes (A) – Chair**

**2.2 FY 20/21 District Audit (A)**

This item may include review, consideration and possible action to recommend to the full Board the FY 20/21 District Audit.

**3.0 STAFF MEMBERS COMMENTS**

This item offers staff members the opportunity to report on issues not listed in the agenda to which no debate or votes are to be taken.

**4.0 COMMITTEE MEMBERS COMMENTS**

This item offers committee members the opportunity to report on issues not listed in the agenda to which no debate or votes are to be taken.

**5.0 ADJOURNMENT**

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

**Date of meeting: August 30, 2021**

UNAPPROVED MINUTES

Membership: Bob Owens, Chair; Susan Fish, Member; Karl Watanabe, 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	
Owens, Bob	X	
Watanabe, Karl	X (arrived at 5:33pm)	

Others Present: Ngoc Chim, Danny Nguyen, Linda Wilczewski

**1.2 Approval of the Order of the Agenda**

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

**1.3 Oral Communication**

None.

**2.0 Regular Order of the Agenda**

**2.1 Approval of the May 24, 2021, meeting minutes (A)**

The May 24, 2021, meeting minutes were approved as presented. (Fish/Owens, 2/0/0, with Watanabe absent and not voting)

**2.2 FY 21/22 GANN Limit (A)**

Ms. Wilczewski reviewed the FY 21/22 GANN Limit. The District's 2021-2022 appropriations subject to limitation is \$141,075,115, and its appropriations limit, based on inflation and population growth/decline, has been determined to be \$206,362,856. The District's appropriations subject to the limit for 2021-2022 do not exceed the appropriations limit. The State will likely exceed its appropriations limit. In this situation, K-14 may receive additional funding and taxpayers may get a tax rebate.

There was a motion by Fish, seconded by Watanabe, to “accept the FY 21/22 GANN Limit calculation and recommend it to the Board for approval.” The motion passed unanimously.

### **2.3 FY 20/21 4<sup>th</sup> Qtr. Budget Adjustments and Financials (A)**

Ms. Wilczewski reviewed the 4<sup>th</sup> Quarter Financial Report and Budget Adjustments. She highlighted the following:

- Fund 110 – Unrestricted General Fund. This fund realized additional revenues due to property taxes. The ending fund balance was \$73.5 million.
- Funds 12x & 13x – Restricted General Fund (Grants). Revenues and expenditures were both at approximately 57%. This is a normal trend. Unspent revenue will be carried into the new year.
- Fund 137 – Other Restricted General Fund (Eco Pass). The District received a refund from the VTA due to non-use during the pandemic. The refund was then distributed to students. This is for Mission College only.
- Fund 138 – Health Services Fund. This fund had less expenditures than revenues, which resulted in a positive change in the ending fund balance. This fund will continue to be closely monitored.
- Fund 139 – Parking Fund. This fund received a transfer-in from HEERF funds which helped sustain the operation through the pandemic and should cover operating expenses for FY 21/22.
- Fund 330 – Child Development Fund. Expenditures outpaced revenues; the difference was covered by the fund balance. This fund will continue to be monitored.
- Fund 731 – Student Body Center Fee Fund. This fund had more revenues than expenditures. There is a slight fund balance going into the new fiscal year. This fund will continue to be closely monitored.
- Funds 791 & 792 – OPEB Trust Fund & Pension Stabilization Fund. These funds showed investment earnings in FY 20/21 and both ended with healthy fund balances.

There was a motion by Watanabe, seconded by Fish, to “accept the FY 20/21 4<sup>th</sup> Qtr. Budget Adjustments and Financials and recommend it to the Board for approval.” The motion passed unanimously.

### **2.4 FY 21/22 Final Budget (A)**

Ms. Chim thanked her staff and the college Administrative Services Offices for their work in preparing the budget and ensuring that it was delivered on-time and in accordance with statutory requirements. She then presented the FY 21/22 Final Budget highlighting the following areas:

- State Budget
- California Community College Budget

- Support Instruction, Academic Pathways, and Diversity, Equity & Inclusion
- Workforce Development
- Alignment across Colleges and Systems
- SCFF calculation
  - If the District was funded by the SCFF calculation only, it would have to cut its current operating budget by approximately 50%.
- Capital Outlay Projects (State Bonds)
- WVMCCD Budget Assumptions for FY 21/22
- WVMCCD Unrestricted General Fund Revenue
  - Total revenue is \$168.6M, the majority from property taxes.
- WVMCCD Unrestricted General Fund Expense
  - Total expense is \$166.5M, the majority is from salary and benefit costs.
- WVMCCD Contingency Holding/One-time Budget
- WVMCCD Projected Ending Fund Balance FY 21/22
- Salary Enhancement/COLA Summary
  - Since FY 14/15, the District has given 38.95% in COLA, compared to the State which has only given 14.47%.
- FTES Summary
  - FTES has declined by over 7,000 since FY 08/09 but staffing levels have remained constant.
- Statutory Requirements: FON
  - FTEF exceeds FON by 90.9 in 2020.
- Statutory Requirements: 50% Law
- Challenges
- Questions

There was a brief discussion regarding the need to right-size programs and staffing levels based on declining enrollment.

There was a motion by Fish, seconded by Owens, to “accept the FY 21/22 Final Budget and recommend it to the Board for approval.” The motion passed, unanimously.

**3.0 Staff Members Comments**

None.

**4.0 Committee Members Comments**

None

**5.0 Adjournment**

The meeting adjourned at 6:43 PM.

ITEM 2.2  
OCTOBER 11, 2021  
ACTION ITEM

PREPARED BY: LINDA WILCZEWSKI

REVIEWED BY: NGOC CHIM

APPROVED BY: BRADLEY DAVIS

**SUBJECT: 2020-2021 DISTRICT AUDIT REPORT**

**CHANCELLOR'S RECOMMENDATION:**

The Board of Trustees accept the 2021-2021 District Audit Report.

Funding Source/Fiscal Impact

There is no fiscal impact associated with this item.

Reference(s)

The District Audit is conducted in accordance with Education Code Section 84040 and Generally Accepted Government Auditing Standards.

Background/Alternatives

An oral presentation will be given at the November 9, 2021, meeting.

Coordination

This item has been coordinated with the auditor, District Budget and Finance staff, and the Chancellor's Office. The Audit Report was thoroughly reviewed at the October 11, 2021, Board Audit and Budget Oversight Committee meeting.

Follow-up/Outcome

No additional action is required.