

**PERALTA COMMUNITY COLLEGE DISTRICT
Planning and Budgeting Council (PBC)**

**MINUTES
April 27, 2018
District Board Room**

Membership

Romaneir Johnson, VC Finance & Administration (PBC Chair/Presiding)
Donald Moore, Co-Chair
Cleavon Smith, DAS President
Mario Rivas, Senate President
Jennifer Shanoski, President PFT
Tim Brice, Local 39 representative
Hayat Guessoum, SEIU representative
Adil Ahmed, Interim Budget Director
Rowena Tomaneng, BCC President
Tammeil Gilkerson, Laney College President
Jason Cifra, BCC Vice President of Student Services
Vacant, Student Representative
Jason Cole, Institutional Researcher, Designee
Shuntel Owens Rogers, Classified Senate Representative

(14 members total—Quorum is 8)

Richard Ferreira, Executive Assistant, Finance and Administration, PBC note taker (non-voting)

Advisory: Annette Dambrosio, District Accreditation Consultant (non-voting)

PBC Attendance

Present:

Romaneir Johnson, VC Finance & Administration (PBC Chair/Presiding)
Donald Moore, Co-Chair
Cleavon Smith, DAS President
Mario Rivas, Senate President
Hayat Guessoum, SEIU representative
Adil Ahmed, Interim Budget Director
Rowena Tomaneng, BCC President
Jason Cole, Director of Institutional Researcher
Shuntel Owens Rogers, Classified Senate Representative

Richard Ferreira, PBC note taker (non-voting)
Annette Dambrosio, Consultant for District Accreditation –advisory (non-voting)

Absent:

Jennifer Shanoski, President PFT
Tim Brice, Local 39 representative
Tammeil Gilkerson, Laney College President
Jason Cifra, BCC Vice President of Student Services

Guests:

Marybeth Benvenuti, Business Director, College of Alameda
Sui Song, Interim Budget Director, WDCE
Louie Martinez, Budget Analyst
Derek Pinto, Vice President of Administrative Services, Laney College
Brandon Harrison, Auditor, Vavrinek, Trine, Day & Co., LLP

Agenda Item	Committee Goal	Strategic Goal	Outcome/Action
Call to Order			Meeting was called to order at 9:10 am.
I. Adoption of the Agenda			<p>Motion to adopt the Agenda. Approved agenda unanimously.</p> <p>Motion to adopt amended agenda. Approved.</p>
II. Approval of Minutes February 23, 2018	The PBC adopted a single goal that the Committee recommend a coordinated, district-wide planning methodology and calendar.		<p>Approved unanimously with changes: remove Michael Grey as the Student Representative and list VC Jason Cole as the Institutional Researcher Designee as his title.</p> <p>Motion to approve the minutes of March 2018 meeting with amendments.</p> <p>Approved unanimously.</p>
III. Public Comment			No comments from the public.
IV. Co-Chair Report			No Co-Chair report.
V. Chancellor's Report and Dialogue			No Chancellor's Report.
V. Standing Committee Reports		D. Strengthen Accountability, Innovation and Collaboration	<p>DAASSC:</p> <p>Mario Rivas reported on DAASSC reviewing its charge. Also how DAASSC want sto expand programs that reduce the achievement gap and the need for more research.</p>

<ul style="list-style-type: none"> a. Workforce Development & Continuing Education b. DFC c. DTC d. Other 		<p style="text-align: center;">E: Develop and Manage Resources to Advance Our Mission</p>	<ul style="list-style-type: none"> a. No Report b. No Report c. DTC Chair Jason Cole discussed technology and the need to revise some technology Board policies. Also Cyber security workshops are being held.
<p>VI. CARRY OVER AND NEW ITEMS</p> <ul style="list-style-type: none"> a. PBC Request for Presentation on the Audit 		<p style="text-align: center;">A. Advance Student Access, Equity, and Success</p> <p style="text-align: center;">B. Engage and Leverage Partners</p> <p style="text-align: center;">C: Build Programs of Distinction</p> <p style="text-align: center;">D. Strengthen Accountability, Innovation and Collaboration</p> <p style="text-align: center;">E. Develop and Manage Resources to Advance Our Mission</p> <p style="text-align: center;">A. Advance Student Access, Equity, and Success</p>	<p>VC Johnson introduced Brandon Harrison from Vavrinek, Trine, Day & Co., LLP to provide a presentation on the audit. Information was given regarding the closing date by the District provided on the report, for example, the 311 Report should be clean, with no additional changes. Sometimes there are errors as the books are not closed.</p> <p>There were concerns that were long-standing. Auditors will come in to confirm the numbers, but Harrison explained that the auditors should not act as “the control” to ensure accuracy. The District should have systems in place. The auditor’s report found material weakness. Examples were looked at from 2010 to the present. Another point was that student receivables were at \$6 million dollars and not shown, however, in each year prior. There are concerns about the rising debt because the District did not respond to the increasing amount. Auditors-- after completing the report-- provide information to the District and the Board.</p> <p>The auditors’ responsibility is to provide information only to management. Student receivables are an estimate and management may determine if it is deemed collectable or not.</p>

			<p>The District may make allowances over a period of years. Management should put in a process to collect on these receivables.</p> <p>Student receivables will go up if enrollment goes up. Dependent on students to pay, however. If management is stating that this amount is collectable, then the District needs to see what controls are in place to assure it is collected. Districts have used various third parties to receive collectables according to the auditor.</p> <p>There was a concern if Policies & Procedures exist for Debt write off. Manage has a partnership with COTOP and looking at a third party vendor, as well as currently assessing receivables. Colleges allowing the students to have a delinquency of \$500 or \$800 to register increases the debt. Peralta has to look at our internal process for improvement.</p> <p>Motion that every year an Auditor makes a presentation to the PBC (after the audit is done before December 31st and then present to the Board). Approved unanimously.</p> <p>Second motion that management has to complete an Action Plan. Approved unanimously.</p> <p>Additional Motion for the Finance Department to present to the PBC and BOT its' rationale for determining the amount of receivables it deems collectable and the measures the District will undertake to collect the receivables with a mid-term follow up on progress. Approved Unanimously.</p>
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Management policy needs to be in place regarding fees owed; student may not be allowed to register for classes if fees owed. ONEPeralta is establishing an automated payment plan to simplify the set up.

Measure B Discussion

Primary question was a few years back. Two years ago there was a Financial statement audit for the District revenues and compliance audit (performance) expenditures in compliance. Two findings tax and extracurricular: Concerns were around the interpretation of the Parcel Tax with the notion that the faculty wanted funds focused on classrooms and support of classrooms. The District focus was a broader one that included support of the classrooms.

The auditors reviewed the Measure and confirmed it legally does state not to spend funds on administrative salaries. However, it does allow for supportive costs. Legal opinion may be needed on any grey areas regarding the support costs. Support costs are not specifically defined but are within the guidelines. “No administrative salaries” is clear. The District did obtain the legal opinion from the auditors because the auditors may not provide that opinion.

Bond Measure may be (and usually are) written in broad terms so that the Districts may be open to those funds. If going out for another Measure, limiting the Bond may not be the best way.

It was noted that most Bond measures today will say something like modernization of the campus.

Recommend an Audit for four years for Measure B because it was not audited before. Now the District was provided with the findings to know what to look for regarding future use of funds. Management made a decision to utilize funds from the general fund to correct the findings from Measure B audit. Concern that the funds are tied up.

Auditors may look at the original budget but it is within management's right to make changes. The auditors only audit the actual expenses, not what may have been originally intended regarding the expenditure of funds (the Budget).

There was a request to make a Motion that Measure B proposals come through PBC. Recommendation would be to have a separate committee for Measure B and that the monies go to the Colleges. PBC could make a decision on how the funds are to be used.

Apportioned one time. The Budget is currently in process for 18-19 so if any action is to take place it would have to be immediately. VC Johnson is open (with limited time) to address concerns.

If the Board chooses to move forward with another bond, we could create a separate Ad Hoc committee for the remaining two years and for the future.

Amendment Motion: To recommend for an Ad Hoc committee to review current, previous two years and any future Bond measure.
Approved unanimously.

<p>b. Accreditation Update and PBIM Assessment Survey/Update</p>			<p>Annette Dambrosio requested that everyone please complete the PBC portion of the PBIM Survey as the Survey will be closing. All survey information will be received from all PBIM Councils/Committees by next week.</p> <p>The Survey results (from all PBIM Committees and Councils) will be presented to PGC in May so that recommendations can be reviewed and considered for implementation in the 2018-2019 academic year. The PBIM Ad Hoc Assessment Committee would like to continue their work in the summer—as they did last summer- so that recommendations can be presented to all at the August Summit.</p> <p>The PBIM Ad Hoc Assessment Committee has also updated the PBIM manual to reflect suggestions. The PBIM Manual (draft edits) will be sent to PGC. The PBIM Ad Hoc Assessment Committee would like to add additional suggestions over the summer for presentation at August summit. Dr. Dambrosio acknowledged the work of all PBIM participants, the PBIM Ad Hoc Assessment Committee and thanked the IT Department and Dominique Benavides for their assistance with the electronic Survey which, for the first time, could be completed on our cell phones.</p>
<p>c. An update report on BAM Ad Hoc Committee</p>		<p>D: Strengthen Accountability, Innovation and Collaboration E: Develop and Manage Resources to Advance Our Mission</p>	<p>Interim Budget Director, Adil Ahmed, stated that the BAM Taskforce will be meeting the first and third Thursdays of each month. Once the Budget is done, it will be presented to the PBC. The PBC requested one of the Presidents be on the BAM Taskforce and any Vice President would be helpful. Next meeting is scheduled for Thursday, May 3, 2018 from 3:00 pm to 5:00 pm and location is TBD.</p>

			PBC to look at the charge. Louie Martirez will follow up with DAS President Cleavon Smith and BAM charge will be addressed at the next meeting.
d. Board Policies & Administrative Procedures		D: Strengthen Accountability, Innovation and Collaboration	VC Johnson informed PBC that Joseph Bielanski stated that per the Chancellor the BP and AP items will be brought directly to PGC without the extra step of approval from the PBC.
d. Board Policies & Administrative Procedures		D. Strengthen Accountability, Innovation and Collaboration	No Board Policies or Administrative Procedures were presented (See explanation above).
VII. Adjournment VIII. Next Meeting			Motion for the Meeting to be adjourned at 10:38 am. One person opposed, Mario Rivas. Motion passed. Meeting adjourned at 10:38 am. Next meeting is May 24, 2018 from 9:00 am to 11:00 am.