



Board of Trustees

Los Angeles Community College District

Agenda

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES
BUDGET & FINANCE COMMITTEE
Educational Services Center
Board Room
770 Wilshire Boulevard
Los Angeles, CA 90017
Wednesday, February 21, 2018
4:30 p.m. – 6:45 p.m.**

Committee Members
Andra Hoffman, Chair
Ernest H. Moreno, Vice Chair
Sydney K. Kamlager, Member
Mike Fong, Board Alternate
Robert B. Miller, Staff Liaison
Jeanette L. Gordon, Staff Liaison
Kathleen F. Burke, College President Liaison
James M. Limbaugh, College President Liaison Alternate

Agenda

(Items may be taken out of order)

I. Roll Call

II. Public Speakers*

III. Reports/Recommendations/Action

- A. Presentation on Enrollment Strategies
- B. Update on Human Resources Audit/Committee on RFP Selection
- C. Update on Information Technology Audit
- D. Update on President Search – Los Angeles City College and Los Angeles Southwest College
- E. Budget Update
- F. 2017-2018 2nd Quarter Financial Status 311Q
- G. Enrollment Update
- H. Student Information System Historical Expenditures
- I. LA College Promise

IV. Future Discussion/Agenda Items

V. Future Budget and Finance Meeting Dates

- March 21, 2018

VI. New Business

VII. Adjourn

Order of Business

February 21, 2018

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*Members of the public are allotted three minutes time to address the agenda issues.

If requested, the agenda shall be made available in appropriate alternate formats to persons with a disability, as required by Section 202 of the American with Disabilities Act of 1990 (42 U.S.C. Section 12132), and the rules and regulations adopted in implementation thereof. The agenda shall include information regarding how, for whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. To make such a request, please contact the Executive Secretary to the Board of Trustees at 213/891-2044 no later than 12 p.m. (noon) on the Tuesday prior to the Committee meeting.



LOS ANGELES COMMUNITY COLLEGE DISTRICT

2017-18 Second Quarter Financial Status Report

Budget and Finance Committee February 21, 2018

Projected Ending Balance

Projected Revenue	\$674.7 million
Projected Expenditures	<u>\$686.7 million</u>
Projected Revenue vs Expenditures	\$-12.0 million
Balances Carried Forward for 2016-17	\$113.0 million
Adjustment to Beg Bal	<u>\$ 2.4 million</u>
Projected Ending Balance	\$ 103.4 million
Percent of Projected Expenditures	15.1%

Projected Reserves

General Reserve (6.5%)	42,576,661
Contingency Reserve (3.5%)	22,925,894
Deferred Maintenance	0
Balances/Open Orders	11,010,417
STRS/PERS Reserve	<u>26,900,000</u>
Total Projected Reserves as of June 30, 2018	103,412,972



**Enrollment Update
Budget and Finance Committee
February 21, 2018**

Spring 2018 District-wide Credit Enrollment Comparison (Exhibit A)

As of **Day 8** of the Spring semester (comparing 2/13/18 to 2/14/17):

- Spring 2018 **Headcount** is 93% of Spring 2017,
- Spring 2018 **Duplicated Enrollment** is 92% of Spring 2017,
- Spring 2018 **Credit Section Count** is 93% of Spring 2017, and
- Spring 2018 **Enrollment per Section** is 99% of Spring 2017.

The comparison of Spring 2018 to Spring 2017 is estimated to be higher 4% for Headcount, 5% higher for Duplicated Enrollment, and 5% higher for Enrollment per Section since Spring 2017 enrollment data reflects all instructor initiated drops as of beginning date the semester.

An updated report for Spring 2018 will be provided at the meeting.

SPRING 2018: Credit Enrollment Comparison

Day

Day relative to beginning of instruction

Census day for
Spring 2018 (WSCH)
is February 20

Tuesday, February 13, 2018

Tuesday, February 14, 2017

8

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ITV	Total
Spring 2018	14,329	23,722	8,746	10,013	17,748	5,589	12,522	16,193	11,363	870	121,095
Spring 2017	15,589	28,293	8,985	9,525	19,319	5,758	13,145	16,870	11,505	1,102	130,091
2018 % of 2017	92%	84%	97%	105%	92%	97%	95%	96%	99%	79%	93%

Note: Beginning with Day -1, daily headcount totals for Spring 2017 will be lower and will not reflect actual daily drop activity. This is because this report utilizes Spring 2017 data from PeopleSoft, in which all instructor initiated drops are dated to the day before the start of the semester. It is estimated that, using this data, the comparison of Spring 2018 to Spring 2017 will initially be about 4% higher than expected and will normalize as instructor initiated drops for Spring 2018 continue to be entered and processed.

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ITV	Total
Spring 2018	33,653	59,923	21,567	21,206	44,089	12,214	27,376	37,585	25,505	1,123	284,241
Spring 2017	37,957	66,442	23,612	20,762	47,633	13,454	30,761	40,520	27,557	1,333	310,031
2018 % of 2017	89%	90%	91%	102%	93%	91%	89%	93%	93%	84%	92%

Note: Beginning with Day -1, daily duplicated enrollment totals for Spring 2017 will be lower and will not reflect actual daily drop activity. This is because this report utilizes Spring 2017 data from PeopleSoft, in which all instructor initiated drops are dated to the day before the start of the semester. It is estimated that, using this data, the comparison of Spring 2018 to Spring 2017 will initially be about 5% higher than expected and will normalize as instructor initiated drops for Spring 2018 continue to be entered and processed.

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ITV	Total
Spring 2018	1,272	2,316	812	690	1,588	463	1,187	1,427	899	84	10,738
Spring 2017	1,413	2,601	929	697	1,653	501	1,273	1,526	982	19	11,594
2018 % of 2017	90%	89%	87%	99%	96%	92%	93%	94%	92%	442%	93%

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	ITV	Total
Spring 2018	26.5	25.9	26.6	30.7	27.8	26.4	23.1	26.3	28.4	13.4	26.5
Spring 2017	26.9	25.5	25.4	29.8	28.8	26.9	24.2	26.6	28.1	70.2	26.7
2018 % of 2017	98%	101%	105%	103%	96%	98%	95%	99%	101%	19%	99%

Source: LACCD Student Information System, PS_CLASS_TBL, PS_STDNT_ENRL tables.

*Enrollment and Section count: Includes Credit PA, WSCH, DSCH, Ind Study, and Work Exp. Excludes Non-Credit Adult Ed and Non-Credit Tutoring. 2016 Section count reflects the information as of the end of the term (instead of the relative day listed above).

SIS Project Budget (Bond and Operational)



SIS Budget Estimates in Million Dollars (Bond and Operational)						
	Year	Projected Max budget	Oracle/Cedar Bid Response	Oracle/Cedar Current	Variance from 2009 budget	current
Bond/Capital Costs						
Software		8.0	6.3	6		-2.0
Implementation		40.0	18	18		-22.0
Hardware		8.0	5	5		-3.0
Contingency(LACCD Controlled)		0.0	2	2		2.0
5 year Extended Warranty		0.0	6.5	6.3		6.3
Bond Total		56.0	37.8	37.3		-18.7
Annual Operational Costs in \$ Millions						
IT Staff		6.5	5.0	5		-1.5
Hardware/System Software Maintenance		5.0	3.0	1.7		-3.4
Application Maintenance		2.0	1.9	1.5		-0.5
Operational Total		14.0	9.9	5.0		-9.0
Existing SIS project budget (40J-J05.02 Student Information System (SIS))				18 Million		

source: Institutional Effectiveness Committee 11/28/12

SIS Expenditures

As of December 2017 Closing

DESCRIPTION	SAP ACCOUNT				2012-13				2013-14				2014-15				2015-16				2016-17				2017-18																																																																																																					
	BUS AREA	FUND	GL ACCT	FCNTL AREA	COST CENTER	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	YEAR END EXPEND	CURRENT BUDGET	CURRENT COMMITMENT	CURRENT EXPEND	CURRENT BALANCE																																																																																																						
A. OPERATING BUDGETS																																																																																																																														
SIS MODERNIZATION PROJECT - ADMIN, REGULAR	D000	10059	122100	6780	Z0052B	105,047	165,219	171,894	179,147	202,228	0	94,061	97,861	101,991	101,991	101,991	101,991	101,991	101,991	514,937	94,668	70,381	94,667	(189,335)																																																																																																						
SIS MODERNIZATION PROJECT - ADMIN, REGULAR (CLASSIFIED)	D000	10059	212100	6780	Z0052B	0	94,061	97,861	101,991	300,566	0	65,763	69,110	81,726	81,726	81,726	81,726	81,726	81,726	89,317	0	0	228,997	215,559																																																																																																						
SIS MODERNIZATION PROJECT - OFFICE & CLERICAL, REGULAR	D000	10059	232400	6780	Z0052B	12,223	65,763	69,110	81,726	140,715	0	0	2,926	10,259	10,259	10,259	10,259	10,259	10,259	0	0	0	0	89,317																																																																																																						
SIS MODERNIZATION PROJECT - ADMIN, OT	D000	10059	233400	6780	Z0052B	0	0	0	0	2,123	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,576)																																																																																																						
SIS MODERNIZATION PROJECT - OFFICE & CLERICAL, OVERTIME	D000	10059	392000	6780	Z0052B	25,726	88,989	97,297	105,465	213,237	0	0	0	0	0	0	0	0	0	198,825	0	0	118,276	80,549																																																																																																						
SIS MODERNIZATION PROJECT - EMP BEN DISTRIBUTION	D000	10059	452100	6780	Z0052B	2,147	3,154	1,134	113	0	0	0	0	0	0	0	0	0	0	20,000	0	0	0	20,000																																																																																																						
SIS MODERNIZATION PROJECT - OFFICE SUPPLIES	D000	10059	582100	6780	Z0052B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,000	0	0	0	13,000																																																																																																						
SIS MODERNIZATION PROJECT - SOFTWARE SUPPLIES	D000	10059	582400	6780	Z0052B	1,682	1,405	19,249	71,571	25,800	0	0	402,261	(35,600)	0	0	0	0	0	81,500	23,000	0	58,500	0																																																																																																						
SIS MODERNIZATION PROJECT - CONTRACT PRSNL SVCS	D000	10059	584100	6780	Z0052B	17	165	23	27	102,432	0	0	0	0	0	0	0	0	0	81,443	1,443	0	19,920	60,080																																																																																																						
SIS MODERNIZATION PROJECT - EQUIPMENT MAINTENANCE	D000	10059	584100	6780	Z0052B	0	15,403	30,972	70,116	0	0	0	0	0	0	0	0	0	0	25,641	0	0	0	25,641																																																																																																						
SIS MODERNIZATION PROJECT - TRAVEL EXPENSE	D000	10059	589000	6780	Z0052B	0	0	0	70,035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																																						
SIS MODERNIZATION PROJECT - OTHER EXPENSE	D000	10059	642300	6780	Z0052B	2,830	63,276	16,826	7,486	263,228	0	0	129,942	0	0	0	0	0	0	50,000	2,072	0	0	50,000																																																																																																						
SIS MODERNIZATION PROJECT - EQUIPMENT EXPENSE	D000	10059	790100	6780	Z0052B	0	0	0	0	9,885	0	0	0	0	0	0	0	0	0	62,074	0	0	0	60,002																																																																																																						
SIS MODERNIZATION PROJECT - LOW VALUE EQUIPMENT	D000	10059	589000	6780	Z0052B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,000	0	0	0	80,000																																																																																																						
SIS MODERNIZATION PROJECT - UNALLOCATED	D000	10101	589000	6780	Z0052B	0	0	0	0	(32,697)	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																																						
SIS MODERNIZATION PROJECT - OTHER EXPENSE	D000	10101	589000	6780	Z0052B	0	0	0	0	(32,697)	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																																						
SIS MODERNIZATION PROJECT TOTAL						\$1,499,671	\$497,484	\$909,551	\$759,581	\$1,280,921	\$1,216,737	\$191,564	\$543,937	\$481,236																																																																																																																
SIS PROJ - PROJECT COMPLETION (FR SMC) - ADMIN, OT	D000	10059	232400	6780	Z0105B	0	0	0	0	109,866	0	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - OFFICE & CLERICAL, OVERTIME	D000	10059	233400	6780	Z0105B	0	0	0	0	139,485	0	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - OFF CLERK- SUB & REL	D000	10059	233600	6780	Z0105B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,572	(9,572)																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - EMP BEN DISTRIBUTION	D000	10059	392000	6780	Z0105B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(524)																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - OFFICE SUPPLIES	D000	10059	452100	6780	Z0105B	0	0	0	0	16,025	0	0	0	0	0	0	0	0	0	27,000	501	0	25,897	602																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - CONTRACT PRSNL SVCS	D000	10059	582100	6780	Z0105B	0	0	0	0	57,354	0	0	0	0	0	0	0	0	0	1,276,355	554,512	0	190,536	531,306																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - EQUIPMENT MAINTENANCE	D000	10059	582400	6780	Z0105B	0	0	0	1,203,987	1,254,066	0	0	0	0	0	0	0	0	0	2,792,182	1,290,208	0	498,253	1,003,721																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - MILEAGE	D000	10059	584100	6780	Z0105B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - TRAVEL EXPENSE	D000	10059	586100	6780	Z0105B	0	0	0	0	54,831	0	0	0	0	0	0	0	0	0	556,000	600	0	21,612	533,788																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - OTHER EXPENSE	D000	10059	589000	6780	Z0105B	0	0	0	0	2,653	0	0	0	0	0	0	0	0	0	50,000	0	0	46,941	3,059																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - EQUIPMENT EXPENSE	D000	10059	640100	6780	Z0105B	0	0	0	0	4,306,007	0	0	0	0	0	0	0	0	0	1,808,131	335,003	0	324,200	1,148,928																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - LOW VALUE EQUIPMENT	D000	10059	642300	6780	Z0105B	0	0	0	0	1,707	0	0	0	0	0	0	0	0	0	25,000	555	0	23,689	755																																																																																																						
SIS PROJ - PROJECT COMPLETION (FR SMC) - UNALLOCATED	D000	10059	790100	6780	Z0105B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5,711,387)	5,711,387																																																																																																						
SIS PROJ -PROJECT COMPLETION (FR SMC)-TOTAL						\$0	\$0	\$0	\$3,263,470	\$5,941,993	\$6,537,668	\$2,181,381	(\$4,570,165)	\$8,926,452																																																																																																																
TRANSFERRED TO COLLEGES TO COVER BACKFILL, O.T., ETC ⁽¹⁾																																																																																																																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>As of Dec 31, 2017</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Charged to GF ⁽¹⁾:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>10,576,394</td> </tr> <tr> <td>Total Charged to Bond:</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>15,040,136</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>25,616,530</td> </tr> </table>																									As of Dec 31, 2017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Total Charged to GF ⁽¹⁾ :																								10,576,394	Total Charged to Bond:																									15,040,136																										25,616,530
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⁽¹⁾ Does not include costs incurred at colleges beyond the amount transferred.