



**LOS ANGELES COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES
BUDGET & FINANCE COMMITTEE
Educational Services Center
Board Room
770 Wilshire Boulevard
Los Angeles, CA 90017
Wednesday, April 18, 2018
4:30 p.m. – 5:45 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. Audit Update
- B. Enrollment Update
- C. New Funding Formula Update

IV. Future Discussion/Agenda Items

V. Future Budget and Finance Meeting Dates

- May 23, 2018

VI. New Business

VII. Adjourn

*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 COLLEGES

CITY • EAST • HARBOR • MISSION • PIERCE • SOUTHWEST • TRADE-TECHNICAL • VALLEY • WEST

BUDGET AND FINANCE COMMITTEE **INTERNAL AUDIT DEPARTMENT** **2017-18 QUARTERLY REPORT** **Wednesday, April 18, 2018**

- A. Completed Audits:
 - a. Bookstore
 - i. Summary of Findings Report
 - ii. Executive Summary Reports:
 -  Los Angeles City College
 -  Los Angeles Harbor College
 -  Los Angeles Pierce College
 -  Los Angeles Trade-Technical College
 - b. Human Resource Department Corrective Action Plan
- B. Audit In Progress
 - i. Bookstore – East Los Angeles College
 -  East Los Angeles City College
 -  Los Angeles Mission College
 -  Los Angeles Southwest College
 -  Los Angeles Valley College
 -  West Los Angeles College
- C. Audit to be started in April
 - i. CAL-Card – All nine colleges and Education Service Center (District Office).
- C. Reference:
 - i. Finding Matrix
 - ii. Audit Report Matrix



**Enrollment Update
Budget and Finance Committee
April 18, 2018**

1. 2017-18 Second Period Projection (Exhibit A)

The District's 2017-18 Second Period Projection is **102,194** FTES. This projection is based on actual FTES for Summer 2017, Fall 2017, and Winter 2018. Spring 2018 is based on both actual FTES (for full semester classes and most short-term classes) and projected FTES for most positive attendance classes. The following table summarizes the FTES changes between 2016-17 Final and 2nd Period 2017-18:

Semester	Change in FTES: 2016-17 Final to 2017-18 Second Period	% Change in FTES: 2016-17 Final to 2017-18 Second Period
Summer II	-1,649 (due to summer shift)	-29.2%
Fall	-2,231	-4.8%
Winter	-377	-6.6%
Spring	-1,541	-3.5%
Summer I	0	0.0%
Total	-5,798	-5.4%

The detailed breakdown of the projection by college and semester is shown in Exhibit A. The second period projection is used by the state to determine the District's advanced principal apportionment for 2018-19 and is due by April 20, 2018.

Exhibit A

2017-18 2nd Period FTES Report

Apportionment FTES

	<u>City</u>	<u>East</u>	<u>Harbor</u>	<u>Mission</u>	<u>Pierce</u>	<u>Southwest</u>	<u>Trade-Tech</u>	<u>Valley</u>	<u>West</u>	<u>ITV</u>	<u>Total</u>
credit	254	937	22	136	547	236	223	209	104	0	2,668
non-credit	45	82	20	27	26	8	5	0	17	0	230
enhanced	82	794	0	3		27	75	90	22	0	1,094
Summer 2017/2	381	1,813	41	166	574	271	304	299	143	0	3,991
<i>% of prev yr</i>	<i>27.09%</i>	<i>-32.91%</i>	<i>-73.40%</i>	<i>-41.97%</i>	<i>-54.18%</i>	<i>-23.90%</i>	<i>-18.46%</i>	<i>167.08%</i>	<i>35.90%</i>		<i>-29.23%</i>
credit	4,347	10,184	2,888	2,857	6,059	1,857	4,927	5,306	3,244	166	41,834
non-credit	141	113	64	143	156	58	15	35	103	0	829
enhanced	275	305	0	107	0	226	226	296	50	0	1,484
Fall 2017	4,763	10,602	2,952	3,108	6,215	2,141	5,168	5,637	3,396	166	44,147
<i>% of prev yr</i>	<i>-13.24%</i>	<i>-1.40%</i>	<i>-3.04%</i>	<i>0.69%</i>	<i>-4.45%</i>	<i>-9.01%</i>	<i>-6.15%</i>	<i>-5.20%</i>	<i>-3.85%</i>	<i>1.74%</i>	<i>-4.81%</i>
credit	511	1,182	281	302	656	282	515	618	527	0	4,875
non-credit	58	7	3	6	35	13	27	4	27	0	180
enhanced	21	38	0	2	0	9	91	73	4	0	293
Winter 2018	590	1,228	284	310	691	304	633	695	558	0	5,293
<i>% of prev yr</i>	<i>-8.49%</i>	<i>-12.24%</i>	<i>1.05%</i>	<i>7.06%</i>	<i>-11.57%</i>	<i>-14.46%</i>	<i>-12.17%</i>	<i>-3.42%</i>	<i>16.87%</i>		<i>-6.6%</i>
credit	4,207	9,948	2,731	2,673	5,497	1,600	4,728	4,978	3,184	179	39,726
non-credit	159	209	37	102	148	59	86	30	140	0	970
enhanced	268	253	0	135	0	225	263	300	48	0	1,492
Spring 2018	4,634	10,409	2,768	2,910	5,645	1,884	5,077	5,308	3,371	179	42,187
<i>% of prev yr</i>	<i>-10.32%</i>	<i>0.85%</i>	<i>0.01%</i>	<i>2.25%</i>	<i>-9.72%</i>	<i>-7.98%</i>	<i>-3.90%</i>	<i>-3.14%</i>	<i>0.81%</i>	<i>-14.02%</i>	<i>-3.5%</i>
credit	710	1,509	397	298	840	264	786	769	823	57	6,453
non-credit	35	9	0	0	0	0	72	0	7	0	124
enhanced											0
Summer 2018/1	745	1,518	397	298	841	264	857	769	830	57	6,576
<i>% of prev yr</i>	<i>0.20%</i>	<i>0.00%</i>	<i>0.03%</i>	<i>0.06%</i>	<i>0.06%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.09%</i>	<i>0.02%</i>	<i>0.00%</i>	<i>0%</i>
Total 2017-18	11,112	25,570	6,443	6,792	13,966	4,865	12,040	12,708	8,298	402	102,194.47
Total Credit	10,029	23,761	6,319	6,266	13,599	4,239	11,180	11,879	7,881	402	95,555
total Non-Credit	10,674	25,151	6,319	6,514	13,599	4,726	11,834	12,638	8,004	402	99,862
Total Non-Cr Regular	438	419	124	278	366	139	205	69	294	0	2,332
Total Non-Cr Enhanced	645	1,390	0	248	0	487	655	759	123	0	4,307
<i>% compared to Base</i>	<i>-10.02%</i>	<i>-4.21%</i>	<i>-3.06%</i>	<i>-0.22%</i>	<i>-10.66%</i>	<i>-9.53%</i>	<i>-5.51%</i>	<i>-2.46%</i>	<i>0.11%</i>	<i>-6%</i>	<i>-5.37%</i>
<i>Proj compared to Base</i>	<i>-1237.77</i>	<i>-1122.86</i>	<i>-203.06</i>	<i>-15.10</i>	<i>-1666.90</i>	<i>-512.16</i>	<i>-701.94</i>	<i>-320.51</i>	<i>9.43</i>	<i>-26.46</i>	<i>-5797.33</i>