

**PERALTA COMMUNITY COLLEGE DISTRICT  
2-10-10 TEAM MEETING AGENDA**

**1. Introductions (Name, Title, Brief Job Duties)**

**2. Recovery Team Approach**

- ✓ District
- ✓ EdMAC
- ✓ FCMAT
- ✓ State Chancellor's Office
- ✓ Inter-Jurisdictional Exchange (IJE)

**3. Key Focus Areas**

- ✓ Closure of Financials
- ✓ 2008-09 Independent/External Audit
- ✓ Submission of State/Federal Reports
- ✓ Board Adoption/Approval of 2009-10 Budget
- ✓ Development of 2010-11 Budget
- ✓ Address 2007-08 Audit Exceptions
- ✓ Timely/Accurate Reports from People Soft
- ✓ ACCJC-Progress Report

**4. Status Reports**

- ✓ CIBER/People Soft (Diane and Jerry)
- ✓ IT (Minh)
- ✓ Variance Report (Susan)
- ✓ Interfacing – Ledgers/Systems (Jim)

**5. Status of Closure/Financials (VTD's Spread Sheet)**

- ✓ Items Completed
- ✓ Items Outstanding
- ✓ Assigning/Verifying Responsibility
- ✓ Time-Line
- ✓ Auditor's Conference Call

**6. Assigning/Verifying Global/Specific Responsibility**

- ✓ District (IT and Business Office)
- ✓ CIBER
- ✓ Consultants (EdMAC, FCMAT, IJE, State Chancellor Office)
- ✓ Accountability

**PERALTA COMMUNITY COLLEGE DISTRICT  
AGENDA  
2-24-10 TEAM MEETING**

**7. Introductions (New Team Members)**

**8. Status Reports/Progress To-Date**

- ✓ CIBER/People Soft (Diane H. and Jerry K.)
- ✓ IT (Minh L.)
- ✓ Variance Report Update (Susan R.)
- ✓ Interfacing – Ledgers/Systems (Jim G., Susan R. & Cory W.)

**9. Key Focus Areas/Reports**

- ✓ Extension of Time Letter/ACCJC (Wise A.)
- ✓ Reconciliation - Site Bank Accounts (Teena A. & Mary Beth B.)
- ✓ Student Registration Fees – Policy and Procedures (Wise A. & Jim G.)
- ✓ Bond Reconciliation/Measure E (Jim G., Mary Beth B. & Sadiq I.)
- ✓ Other Post-Employment Benefits (OPEB) – (Jim G.)
- ✓ Submission of State/Federal Reports (Susan R.)
- ✓ Board Adoption/Approval of 2009-10 Budget (Jim G. & Mary Beth B.)
- ✓ Development of 2010-11 Budget
- ✓ Address 2007-08 Audit Exceptions

**10. ACCJC – Progress Report**

- ✓ Extension of Time Request/ACCJC (Wise A.)
- ✓ Status of Progress Report (Debbie B. & Joseph B.)

**11. Status of Closure/Financials**

- ✓ Independent/External Audit Report (2008-09) – (All)
- ✓ Items Completed
- ✓ Items Outstanding
- ✓ Assigning/Verifying Responsibility
- ✓ Time-Line

**12. Next Meeting Date**

- ✓ March 3, 2010. - 10:00 a.m. to 1:00 p.m. (Board Room)

**PERALTA COMMUNITY COLLEGE DISTRICT**  
**AGENDA**  
**3-3-10 TEAM MEETING**  
**10:00 a.m. – 1:00 p.m.**

**13. Introductions** (New Members)

**14. Status Reports/Progress To-Date**

- ✓ CIBER/People Soft (Diane H. and Jerry K.)
  - ✚ General Ledger Configuration Update
  - ✚ Production Status Environment
  - ✚ Validation of Fixed Assists
  - ✚ Detailed Report by Fund
- ✓ IT (Minh L., Cory W. Jim G.)
  - ✚ People Soft Programming vrs Functional Specialists (Accounting, Admissions and Records, Payroll)
  - ✚ Knowledge and Ownership of Each Element/Application
- ✓ Variance Report Update (Susan R.)
  - ✚ Updated Report
  - ✚ Status of Revenue Figures
  - ✚ New/Added Expenditures
  - ✚ Budget Revision
  - ✚ Identify Structural Budget Deficit Amount

**15. Focus Areas/Reports**

- ✓ Reconciliation - Site Bank Accounts (Teena A. & Mary Beth)
  - ✚ Status of Reconciliation/Wire
  - ✚ Checks out of Sequence
  - ✚ Status of Operational Manual
- ✓ Student Registration Fees – Policy and Procedures (Wise A. & Jim B.)
- ✓ Bond Reconciliation/Measure E (Jim G., Mary Beth B. & Sadiq I.)
- ✓ Board Adoption/Approval of 2009-10 Budget (Jim G. & Mary Beth B., Susan R.)
- ✓ Development of 2010-11 Budget (Susan R. & Mary Beth)
- ✓ Address 2007-08 Audit Exceptions (Susan R.)
  - ✚ Status of PCCD's Response

**16. ACCJC – Progress Report**

- ✓ Extension of Time Request/ACCJC (Wise A.)
- ✓ Anticipated Date for ACCJC Visit
- ✓ Status of Progress Report (Debbie B. & Joseph B.)

**17. Status of Closure/Financials**

- ✓ Call to Heidi White/VTD

**18. Next Meeting Date**

- ✓ March 10, 2010 - 10:00 a.m. to 1:00 p.m. (Board Room)

**PERALTA COMMUNITY COLLEGE DISTRICT**  
**AGENDA**  
**3-10-10 TEAM MEETING**  
**10:00 a.m. – 12:00 p.m. (Board Room)**

**19. Variance Report Update (Susan R.)**

- ✚ Updated Report
- ✚ Status of Revenue Figures
- ✚ New/Added Expenditures
- ✚ Budget Revision
- ✚ Identify Structural Budget Deficit Amount

**20. Status of Closure/Financials (Point – Status – Timeline)**

- ✓ Payroll
- ✓ Vacation Accrual
- ✓ Bursar's Office
- ✓ Disbursements
- ✓ Budget Monitoring
- ✓ Fixed Assets
- ✓ Cash
- ✓ Accounts Receivable
- ✓ Inventory
- ✓ Accounts Payable
- ✓ Deferred Revenue
- ✓ Federal and State Categorical Grants
- ✓ 320 Testing
- ✓ 50% Law
- ✓ Instructional Service Agreement
- ✓ State General Apportionment Funding System
- ✓ Residency Determination
- ✓ Students Actively Enrolled
- ✓ Concurrent Enrollment
- ✓ Use of Matriculation Funds
- ✓ Gann Limit Calculation
- ✓ Enrollment Fees
- ✓ Cal-Works
- ✓ Scheduled Maintenance
- ✓ Open Enrollment
- ✓ Student Fees
- ✓ Trust Accounts

- ✓ **Scholarships and Loan Accounts**
- ✓ **Associated Students**
- ✓ **Bond Fund**
- ✓ **Interfund Transfer**
- ✓ **Due To's/Due From**
- ✓ **OPEB Accounting**

**21. Next Meeting Date**

- ✓ **March 17, 2010 - 10:00 a.m. to 12:00 p.m. (Board Room)**

**PERALTA COMMUNITY COLLEGE DISTRICT**  
**AGENDA**  
**3-17-10 TEAM MEETING**  
**10:00 a.m. – 12:00 p.m. (Board Room)**

**22. District/Site Variance Report Update (Susan R. and Jim G.)**

- ✚ Updated Report
- ✚ Status of Revenue Figures
- ✚ New/Added Expenditures
- ✚ Budget Revision
- ✚ Identify Structural Budget Deficit Amount

**23. Status of Closure/Financials (Point – Status – Timeline)**

- ✓ Payroll (Waiting on Adjunct)
- ✓ Vacation Accrual (VTD Sending Additional Testing)
- ✓ Bursar's Office (Cash Transferred/Needing Revenue Detail)
- ✓ Disbursements (W-9 Not on File for Vendors)
- ✓ Budget Monitoring (Waiting on Revenue Side)
- ✓ Fixed Assets (Forwarding to Auditors for Input)
- ✓ Cash (Waiting on Reconciliation)
- ✓ Accounts Receivable (Dependent on Closing Books)
- ✓ Inventory
- ✓ Accounts Payable
- ✓ Deferred Revenue
- ✓ Federal and State Categorical Grants
- ✓ 320 Testing
- ✓ 50% Law
- ✓ Instructional Service Agreement
- ✓ State General Apportionment Funding System (Completed)
- ✓ Residency Determination
- ✓ Students Actively Enrolled
- ✓ Concurrent Enrollment
- ✓ Use of Matriculation Funds
- ✓ Gann Limit Calculation
- ✓ Enrollment Fees
- ✓ Cal-Works
- ✓ Scheduled Maintenance (Completed)
- ✓ Open Enrollment (Completed)

- ✓ **Student Fees (Completed)**
- ✓ **Trust Accounts**
- ✓ **Scholarships and Loan Accounts**
- ✓ **Associated Students**
- ✓ **Bond Fund**
- ✓ **Interfund Transfer**
- ✓ **Due To's/Due From**
- ✓ **OPEB Accounting**

**24. Next Meeting Date**

- ✓ **March 24, 2010 - 10:00 a.m. to 12:00 p.m. (Board Room)**



**PERALTA COMMUNITY COLLEGE DISTRICT  
TEAM MEETING  
March 17, 2010**

MINUTES

**CALL TO ORDER**

The meeting was called to order at 10:00 am by EdMac consultant, Tom Henry.

**ROLL CALL**

Members Present: Judy Cohen, Jeanette Dong, Wise E. Allen, Carmen N. Fairley, Sheryl Queen, MaryBeth Benvenuti, Jim Bracy, Wise E. Allen, Nancy Pak, Jacob Ng, Dettie Del Rosario, Debbie Budd, Jeff Heyman, Minh Lam, John Banisadr, Sadiq Ikharo, Chancellor Elihu Harris and Trustee Bill Withrow.

Absent: Joseph Bielanski Jr. and Sean Brooke.

Consultants Present: Tom E. Henry, EdMac; Susan Rinne, EdMac; Diane Hughes, CIBER; Corey Wathen, Los Rios; Jerry Kenney, CIBER; Teena Atalig, State Chancellor's office; and Michelle Plumbtree, FCMAT.

**New individuals:**

1. Margaret Gonzalez, FCMAT. Margaret is working on cash reconciliation for 08/09. FCMAT will be picking up the cost.
2. Telly Castro, Payroll manager.
3. Gail Waiters, Inspector General.

Minutes taken by Dom Benavides

**REPORTS: Variance Report**

Tom Henry gave update on an email he received from Heidi White. PCCD is making good progress. The agenda reflects this. Items highlight red are still pending. Items highlighted green have been completed.

**1. Susan Rinne – Variance Report**

Susan Rinne reported that she ran an extract from the system. Revenue has not changed. On the expenditure side, January payroll has posted. Regarding the payment back to the feds for financial aid of \$496K, the amount will be posted next week. Susan will be working out the details regarding making payment arrangements going forward. Susan noted that MaryBeth B discovered a debt for Sheriff Dept. that was not in the budget augmentation request. The amount had not been budgeted. Payments have only been made for 4 months. The amount is \$270K per month, totaling close to \$3.2M. There is only \$550K left in the budget. MaryBeth B will work with Corey W and follow up at the next meeting.

**2. Jim Grivich – Site Variance Report**

Jim Grivich reported that he will be sending out the site variance report by the end of the week to all campuses. It will be available for next week's meeting.

**Open Discussion:**

- MaryBeth B noted in addition to the debt with Sheriff's Dept there is request for \$50K for Securitas Security Services. The security company had been contracted when the district reduced the Sheriff services on the weekends.
- For future budgets, program code in the accounting string should be identified for summer. Susan R to follow up in developing 09/10 budget.
- In regards to the OPED debt service payment, Tom H asked if there was a plan. Chancellor Harris noted that as of May 1<sup>st</sup> the amount would be \$6M. He assumed it goes into special reserve #2 which should offset the cost of the retiree benefits. Further discussion regarding this item will be discussed on Friday's meeting. Susan R will call Tom Smith and ask if he was aware of any schedule or if the board had designated that money. Dr. Allen noted that the account for medical coverage reimbursements maybe another source for funds. The account should have over \$1M and should be factored in. Jennifer Seibert would be the contact person.

- Tom H noted on the last page of the variance report the items in orange font will increase provided we do not find offsetting revenue.

3.

AGENDA ITEM:	POINT PEOPLE:	STATUS/ FOLLOW UP:
PAYROLL	Jim Grivich, Sheryl Queen, MaryBeth Benvenuti, and Minh Lam	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Sheryl Q will be ready to email this afternoon. A hard and electronic copy will be given to MaryBeth.</li> <li>3. All documents will be dated to be stored in master file.</li> <li>4. Timeline: Next week will be complete.</li> </ol>
VACATION ACCRUAL/LEAVE BANKING	Cory Wathen, Nancy Pak, and Sheryl Queen	<ol style="list-style-type: none"> <li>1. Vacation accrual is complete but leave banking is still in progress.</li> <li>2. Campuses are send leave banking information. Waiting on Laney ( the contact person is out)</li> <li>3. Heidi had a few questions for Sheryl Q and she has responded.</li> <li>4. Timeline: April 5th</li> </ol>
BURSAR	Teena Atalig and MaryBeth Benvenuti	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. MaryBeth B requested activity/revenue detail from IT.</li> <li>3. Cash transfers are complete</li> <li>4. Susan R will start testing today.</li> <li>5. Timeline: Next week will have update.</li> </ol>
DISBURSEMENTS	Jim Grivich, Dettie Del Rosario, and John Banisadr	<ol style="list-style-type: none"> <li>1. Complete – materials have been provided to auditors</li> <li>2. Jim reported that this will be an exception.</li> </ol>
BUDGET MONITORING	Jim Grivich & Marybeth Benvenuti	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Expenditure side will be ready by this week.</li> <li>3. Revenue will not be ready.</li> <li>4. Timeline: not determined</li> </ol>
FIXED ASSETS	Jerry Kenney, Corey Wathen, Jim Grivich, Sadiq Ikharo, and Galileo Sapitan	<ol style="list-style-type: none"> <li>1. Complete. Forwarding to auditors for input.</li> <li>2. Jerry K reported he met with Brandon and sent documents. There will be some testing.</li> <li>3. The \$203K gap has been narrowed. \$4.6 M in misc projects was identified as building improvements for each campus; BCC was not included at the time. Brandon agreed that they were generic items. Gali S. and Jerry K were able to reclassify. The amount will be depreciated within time and the difference comes under \$50K. Auditors are satisfied with the schedule as long as the June 30 2009 balance is accurate and reasonable.</li> <li>4. There maybe testing for the months past June 30, 2009.</li> </ol>
<p>Open Discussion:</p> <ul style="list-style-type: none"> <li>▪ Jacob N. had to leave early but presented notes regarding his items as point person. An electronic copy will be provided as well.</li> <li>▪ Tom H. revisited the variance report with Trustee Withrow regarding the sheriff's debt issue. Sadiq I. mentioned that Yvonne Dorough had not loaded the budget in time. Tom H noted that they planned to revisit this going into next year. Chancellor Harris noted PCCD is spending what they anticipated to spend regarding the Sherriff's services. It is consistent with what we pay every month. Tom H will look at the operating budget amount. The budget will reflect what the expense was.</li> <li>▪ Dr. Allen noted additional funds may be available in the Easy Pass account.</li> <li>▪ Chancellor Harris requested thoughts on spending freezes from Tom H.</li> <li>▪ Sadiq I suggested revisiting the cut off date for supplies, opposed to waiting till the end. Normally 32% is spent that may not be needed.</li> <li>▪ Tom H suggested freezing in 4,5,and 6's.</li> </ul> <p>Reporting on agenda items continued:</p>		

CASH	Teena Atalig, MaryBeth Benvenuti, Dettie Del Rosario, and Jacob Ng	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Margaret Gonzalez from FCMAT has joined the team.</li> <li>3. Timeline: A refined date will be given next week. There are over 26 accounts. Entries have not been made.</li> <li>4. Bank account list will be provided at next meeting.</li> <li>5. Tom H reminded the committee that BAM requires monthly reconciliation.</li> </ol>
ACCOUNTS RECEIVABLE	Jim Grivich, MaryBeth Benvenuti, Ofelia Mendoza and Judy Lam	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Timeline: dependent on closing</li> </ol>
INVENTORY	Susan Rinne, MaryBeth Benvenuti, and Sadiq Ikharo	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Needs to be posted - emailed to VTD.</li> </ol>
ACCOUNTS PAYABLE	Jim Grivich, Teena Atalig, and Dettie Del Rosario	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Dettie D provided auditors (Brandon) with documents.</li> <li>3. Jim G explained this will be an exception. The process is being corrected.</li> </ol>
DEFERRED REVENUE	Susan Rinne, Jerry Kenney and Dettie Del Rosario	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Timeline: dependent on closing</li> </ol>
FEDERAL & STATE CATEGORICAL GRANTS	Consultant and district point people had not been appointed.	<ol style="list-style-type: none"> <li>1. Work in progress</li> <li>2. Timeline: dependent on closing. Once payroll adjustments are available</li> </ol>
320 TESTING	Jim Grivich and Dettie Del Rosario	<ol style="list-style-type: none"> <li>1. Complete.</li> </ol>
50% Law	Teena Atalig	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Timeline: dependent on closing.</li> </ol>
INSTRUCTIONAL SERVICE AGREEMENT	Jim Grivich, Wise Allen, Sheryl Queen and Teena Atalig	<ol style="list-style-type: none"> <li>1. Complete.</li> </ol>
STATE GENERAL APPORTIONMENT FUNDING SYSTEM	Jacob Ng	<ol style="list-style-type: none"> <li>1. Complete.</li> <li>2. Timeline: emailed by next week to VTD</li> </ol>
RESIDENCY DETERMINATION		<ol style="list-style-type: none"> <li>1. <i>Materials completed.</i></li> <li>2. <i>Timeline: emailed by next week to VTD</i></li> </ol>
STUDENT ACTIVELY ENROLLED		<ol style="list-style-type: none"> <li>1. <i>Materials completed.</i></li> <li>2. <i>Timeline: emailed by next week to VTD</i></li> </ol>
CONCURRENT ENROLLMENT		<ol style="list-style-type: none"> <li>1. <i>Materials completed.</i></li> <li>2. <i>Timeline: emailed by next week to VTD</i></li> </ol>
USE OF MATRICULATION FUNDS	Jim Grivich, Sheryl Queen and Carmen Fairley	<ol style="list-style-type: none"> <li>1. <i>Materials completed.</i></li> <li>2. <i>Timeline: emailed by next week to VTD</i></li> </ol>
GANN LIMIT CALCULATION	Susan Rinne and MaryBeth Benvenuti	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Susan R will be working with all</li> <li>3. Timeline: dependent on closing</li> </ol>
ENROLLMENT FEES	Dianne Hughes, Susan Rinne, and MaryBeth Benvenuti	<ol style="list-style-type: none"> <li>1. Work in progress.</li> <li>2. Susan R reported testing will begin today. Sections by term will be sent over. Dianne H is continuing to test bundles. Records may be extracted if needed.</li> <li>3. Trustee Withrow noted that he had a sense from the auditors</li> </ol>

		that if this is not fixed we may have an adverse opinion. 4. Timeline: Next week will have update
CAL-WORKS	Susan Rinne and Carmen Fairley	1. <i>Materials completed.</i> 2. Timeline: Carmen F will email by end of week to VTD
SCHEDULED MAINTENCE		1. Complete.
OPEN ENROLLMENT		1. Complete.
STUDENT FEES		1. Complete.
TRUST ACCOUNTS	Teena Atalig and MaryBeth Benvenuti	1. <i>Materials completed.</i> MaryBeth reported information is available. 2. Timeline: Complete next week.
SCHOLARSHIP & LOAN ACCOUNTS	Jim Grivich and MaryBeth Benvenuti	1. <i>Materials completed.</i> MaryBeth reported information is available. 2. Timeline: Complete next week.
ASSOCIATED STUDENTS	Jim Grivich	1. Work in progress. 2. Jim G reported it is dependent on the colleges responding to us with info regarding Assoc Students, 3. Chan Harris will contact VP's of Student Services to request information. 4. Jim B will give information to MaryBeth B. 5. Timeline: not stated
BOND FUND (Construction)	Jim Grivich, Cory Wathen, Jerry Kenney, and Sadiq Ikharo	1. Work in progress. 2. Jim G reported all project numbers have not been identified and assigned. Corrections in the records need to be made. He recommends if it is an administrative expense it should be budgeted in the general fund. 3. Tom H will ask the Bond council to determine; there may be a written opinion already. If not he will request one.
INTERFUND TRANSFER	Susan Rinne & MaryBeth Benvenuti	1. Work in progress. 2. Timeline: dependent on closing.
<p>Open Discussion:</p> <ul style="list-style-type: none"> <li>▪ Chancellor Harris asked the recovery team for a timeline on the closing of the books.</li> <li>▪ Jim G reported that an operating budget will be available for the board on April 26<sup>th</sup>.</li> <li>▪ Susan R reported that the auditors will be here for most of April for the audit (per Brandon). She recommended Chancellor Harris writing a MDA letter. She can provide assistance.</li> <li>▪ Tom H spoke in regards to ACCJC. June is the target date for completion.</li> </ul> <p>Reporting on agenda items continued:</p>		
OPEB ACCOUNTING	Susan Rinne, Jacob Ng and Sadiq Ikharo	1. Work in progress. 2. Examination pending.

Open Discussion:

- Tom H reported on the structural deficit. 85% of the budget is in salaries and benefits. He suggests an open discussion regarding reduction cuts from 3% to 5%. Committee should begin thinking about a 3% cut scenario and a 5% cut scenario. Do not fill vacant positions unless it is an emergency.
- Chancellor Harris noted the campuses already have a 3% cut in reduction. He hopes with cuts at the district level, 5% will be reached overall.
- Tom H emphasized cutting 4, 5, and 6's at the district level and site level. A memo should be sent out to all district and campus offices regarding the freeze.
- Dr. Allen added that with the memo, exceptions will only be approved by the campus presidents. There will always be exceptions but it will slow the spending down.
- Tom H advised that there are unknowns relative to expenditures and revenue. Colleges all over the state are weighing in at the State Chancellor's office.
- Dr. Allen reported that a reduction in 1351 is already done; \$880 M. All faculty positions are already frozen.
- Debbie B added this year was the first year 1351 was frozen. The recommendation is the same for classified.

- Dr. Allen added all was taken out and made allocations from the district level.
- Tom H explained everyone has to be consistent when speaking with ACCJC. Managers will be interviewed.
- Jim G recommended Chancellor Harris should send memo regarding these changes.
- Jim G and Tom H recommended campuses should be subject to the same rules regarding categoricals and grants.

**Closing:**

Tom H met with the State Chancellor's office. March deferrals will not be happening, 2.7% growth no cola. Eric Skinner cautioned this maybe revisited.  
Everyone is making progress -- great job.

11:53 am -- meeting adjourned

**Next Meeting Date**

March 24, 2010 - 10:00 a.m. to 12:00 p.m. (Board Room)

