

APPROVED MINUTES
Yosemite Community College District
District Fiscal Advisory Council (DFAC)
December 19, 2019

Present: Jenni Abbott, Kevin Alavezos, Kathy Blackwood, Ashley Griffith, Cecilia Hudelson, Judy Lanchester, Amy Lovett, Laura Maki, Crista Noakes (Recorder), Joey Partridge, Melissa Raby, Jeremy Salazar, Sarah Schrader, Trevor Stewart, Susan Yeager, Henry Yong, Jennifer Zellet

Council Members Absent: Flerida Arias, Coni Chavez, Doralyn Foletti, Pam Guerra-Schmidt, Josh Hash, Kathren Pritchard, Brian Sanders, ASCC Student Designee, ASMJC Student Designee

1. Roll Call

2. Acceptance of the Minutes of the December 5, 2019, District Fiscal Advisory Council

Consensus was met to approve the minutes. The minutes are approved.

3. Review Values for a Resource Allocation Model Sheet

Dr. Susan Yeager, Vice Chancellor, Fiscal Services reviewed the updated RAM Model sheet with the council. No changes were made to the document however; the document is not final as suggestions brought forward from the Resource Allocation Council (RAC) were tabled as they would be part of other discussions later in the meeting.

4. Fund Balance

Dr. Yeager provided informational Fund Balance handouts to the DFAC to review on their own time.

Dr. Yeager provided a 2019-20 Final Amended Budget handout and reviewed it with the DFAC. She explained, the YCCD Board of Trustees would like to increase the reserve to 12%. Dr. Yeager recommended increasing the Fund Balance to 15% to cover unforeseen items in the future. The Council discussed the Colleges being allowed to keep savings and whether or not it should be included in Fund Balance. Dr. Yeager explained savings should not be kept in a fiscal emergency. Kathy Blackwood, RAM Consultant, reminded the Council, Fund Balance includes everything in the Unrestricted General Fund. Council members requested tabling the discussion until more detailed information is available for the new RAM. It will also allow the Council time to discuss the increases with the constituent groups.

Dr. Yeager will provide a proposal to the DFAC to review and provide feedback.

5. Institutional Costs

YCCD Institutional Costs Sheet

Dr. Yeager provided an Institutional Costs handout and reviewed it with the DFAC. She explained, the Board of Trustees would like the Total Cost of Ownerships (TCO) funded for both Facilities and Information Technology (IT), therefore, the TCO's have been added to Institutional Costs. In the event a new Bond is pursued, the Bond will help fund the TCO's.

Dr. Jennifer Zellet, Vice President of Instruction, MJC, suggested listing district-wide costs so the information is available to everyone. It may help determine where cuts can be made. Dr. Yeager stated that would be a separate conversation from Institutional Costs, as Institutional Costs must be paid off the top.

Dr. Yeager stated additional conversation regarding the TCO's will take place after the January Special Board of Trustees Meeting to discuss a potential Bond and when more information is available from the State.

The DFAC reviewed each line item of the Institutional Costs sheet to determine which line items require more discussion. The following line items were flagged for further discussion; TCO's for Facilities and IT, Utilities, Legal Fees, Unfunded Retiree Benefits Liability Fund, Staff Development and Elections. A note will be included on the CalSTRS on Behalf as a pass-through line item. Judy Lanchester, Director of Facilities Planning and Operations will provide historical information on Utilities. Dr. Yeager will provide historical information on Elections, Insurance and Legal Fees.

YCCD Shared Costs Sheet

Dr. Yeager provided a YCCD Shared Costs sheet and reviewed it with the DFAC. She explained, the information includes everything that is not included on the *YCCD Institutional Costs* sheet and shows the costs if sites were to operate as stand-alone colleges.

6. Resource Allocation Model (RAM)

In the absence of Dr. Brian Sanders, Vice President of Instruction, CC, Ms. Blackwood discussed and opened up for feedback, an email sent out by Dr. Sanders that offered a different structure to the new RAM. During discussion, it was determined, a cost analysis of the colleges and central services should be conducted. At this time, the DFAC consensus was met to take the original proposed RAM model to the constituent groups however, additional discussions are needed to verify which Institutional Costs should be included in the RAM.

7. Discussion of the January 16, 2020 meeting and the March 5, 2020 Meeting

Dr. Yeager explained she will be unavailable to attend the January 16, 2020 and March 5, 2020 meetings and proposed moving the January 16, 2020 meeting to a later date in January. A Survey Monkey will be sent to the DFAC to determine the best date to reschedule.

8. DFAC Website (not included on original agenda)

A request to provide stand-alone documents to the website rather than only including certain documents in the meeting packet was discussed. Dr. Yeager and Ms. Blackwood will provide a list of stand-alone documents to Crista Noakes (Recorder) to update the DFAC website.

9. Close/Next Meeting

The next District Fiscal Advisory Council meeting will be *tentatively* held on **Thursday, January 23, 2020, at 1:00 p.m.** in the YCCD District Office, Meeting Room A, located at 2201 Blue Gum Avenue, Modesto, CA and Columbia College Manzanita Building, President's Conference Room located at 11600 Columbia College Drive, Sonora, CA.