

**Fiscal Resource Committee
Via Zoom Video Conference Call**

Meeting Minutes for September 16, 2026

FRC Members present:

SAC: Claire Coyne, James Kennedy, Reza Mirbeik
SCC: Albert Alvano, Alicia Ayers, Tara Kubicka-Miller, Aaron Voelcker
District: Iris Ingram, Emily Day, Sarah Fisher, Madeline Grant

FRC Members absent: Joanne Mejia, Arlene Satele, Veronica Gonzales

Alternates present: Vaniethia Hubbard, Christopher Sweeten, Thao Nguyen

Guests present: Jason Bui, Steven Deeley, Gina Huegli, Rasel Menendez, Barbara Yniguez (as recorder)

1. Welcome

VC Ingram welcomed all to the September meeting of the FRC and called the meeting to order at 1:32 p.m. Quorum was achieved.

2. State/District Budget Update – Ingram

- [2026-27 Adopted Budget](#)
- [9/14/2026 Board PowerPoint presentation on the 2026-27 Adopted Budget](#)
- SSC – State Auditor Releases Report on District Reserves
- SSC – Second House Suspense File Hearing Results
- SSC – Top Legislative Issues—August 21, 2026
- SSC – LAO Releases Updated “Big Three” Revenues
- SSC – DOF Reports July Revenues as Economic Conditions Remain Mixed
- SSC – Technically Balanced, 2026-27 Budget Leaves State with \$29 Billion Structural Deficit According to LAO
- SSC – Legislature Wraps up the 2025-26 Legislative Session
- SSC – President Trump signs Stopgap Funding Measure
- SSC – Governor Signs Bills on Veterans, Sexual Harassment Procedures, and CalPERS
- [DOF – Finance Bulletin-August 2026](#)

VC Ingram called attention to the above items provided for review. The Adopted Budget was approved by the Board of Trustees on September 14.

3. District’s Reserve Policies and Practices

Placed on agenda for discussion and is referenced within agenda item 2 under the State Auditor Report on District Reserves. Coyne had requested this item be placed as a separate agenda item for discussion.

A presentation was provided by Day. It was pointed out the links do not function within the presentation but these links were provided in the meeting chat during the meeting.

Six districts were reviewed by the State Auditors: Antelope Valley, Butte Glenn, Kern, Mt. San Jacinto, San Francisco, and Calbright Online Community College. Over a number of years the unrestricted reserve levels showed an increase. The data used is from each district’s 311 report for FY24-25.

Coyne had expressed the desire to discuss RSCCD's reserve policies and practices. [AR 6305 Reserves](#) was last revised in May 2024 and speaks about having 2-months of reserves based on funds 11, 12, and 13. A review and explanation of the figures and calculations was provided for context of the Unrestricted General Fund balance.

VC Ingram shared that a number of points made by the State Auditor were that a number of districts collected reserves but had no maximum reserve level established. There was not a specific plan for how the reserves were accumulated and spent down. They also only covered the unrestricted general fund balance (fund 11 and 13, one-time and ongoing) as opposed to including fund 12 (restricted, categoricals and grants) which was not included in the review of the six districts. There was also a comparison of community colleges to K-12 which has a different funding structure and guarantee with respect to revenue.

Coyne asked what recommendations resulted from this audit and where does RSCCD sit with these recommendations. VC Ingram pointed out the State Auditor did not provide specific direction but raised a number of questions. One observation was they said the colleges did not designate their reserves in a way that defined a spending plan impacting student outcomes. It is felt that RSCCD reserves would not meet that criticism; ours are labeled and designated to what they can be used for and when, and could be related to student outcomes. The other issue questioned by the State Auditor was the level; the GFOA recommendation is for two months operating cash reserves as a minimum.

It was noted that the CCCCCO has not yet provided an official response.

Recommendation by the state auditor stated reserves should be labeled for a specific purpose and tied to student outcomes. RSCCD meets that criteria.

Multi-year projections based on projected future revenues and expenditures to determine year-end funding balances. Fund 12 is included because of the risk analysis conducted three years ago. The number of faculty and staff paid out of fund 12 was above 30 percent at the time, so fund 12 is included to ensure these people are also covered.

Further discussion ensued and clarification was provided.

4. Multi-year Projections

Day explained our projection shows five years of data. The first year is FY25-26; revenue, expenditures and FTES are based either on the early recal, our P3 320 report, and our recorded expenses for fiscal year end 06-30-2026. FY26-27 represents our Adopted Budget and 3-year projections (FY27-28, FY28-29, and FY29-30) based on assumptions. These assumptions impact revenues and expenditures.

Data reflecting the two multi-year projection scenarios was presented with comparison provided. The charts are available for reference as part of the agenda package (pages 21-22).

Grant asked how these projections are created and whether there is input from the colleges. Are these projections provided to the budget committees? Coyne shared there are similar projection-based questions in their Enrollment Management Committee. VC Ingram stated projections are based on information from a number of sources. A brief explanation was provided. The projected growth from the two campuses is reviewed at the Cabinet weekly along with the FTES the campuses plan to report via the 320 report. This data is taken into account when projections are prepared.

Further discussion ensued and clarification was provided.

5. Economic Development Report – Sarah Fisher

Fisher presented the 2025-2026 Annual Progress Report for Economic Development and Workforce Innovation. There has been an effort to increase Contract Education. Information concerning Economic Development Performance, Industry-Driven Regional Collaborative, California Employment Training Panel contract (earned funding/reimbursed by State and including \$1M agreement for partnership with industry and business in the region). Artificial Intelligence Workforce Training, a key program to contract education, was also discussed. Work continues to develop relationships with employers via collaboration with our Customized Training Institute (CTI) and employer engagement teams by conducting mixers and summits. Both SAC and SCC have been significantly represented via Regional Strong Workforce investments. Economic and workforce development

space is building industry regional advisories: e.g., community health-worker, automotive. Work-based learning expansion via engagement with the business community was also discussed. (page 23-27)

6. AR 7400 Travel

Coyne called attention to item 6 at the beginning of the meeting stating the request was that it be included as an action item. It was requested that it be converted to an action item per the previous request.

Coyne motioned to amend the agenda to convert item 6, AR 7400 Travel, to an action item from a discussion item. Kubicka-Miller provided the second.

Roll call vote was taken. 9 yes; 1 no – Motion passed.

Motion to approve amendment of AR 7400 was requested and Coyne provided the first with second by Alvano.

Discussion ensued.

Kubicka-Miller presented a summary of AR 7400 discussions. It was reviewed by both SAC and SCC College Councils with forward recommendations being made. At the request of FRC, the summary document was developed to clearly show language differences: SAC (red) and SCC (blue), and same (purple). Primary area of change is section 3, Travel Advances. An explanation of prior travel advance policy was shared and it was pointed out the change being requested is to go back to the previous policy. It was pointed out that evidence of cost estimates must be provided. Coyne pointed out that the language recommended by SAC is on par with what SCC recommends. With that in mind, Coyne suggested moving forward with the shorter language provided by SCC (blue).

Day shared Thao Nguyen reviewed 2025-2026 conference claim forms. During that time, over 800 claims were processed. The total amount approved on these forms (estimate vs. actuals) were analyzed. Results showed there appears to be an overestimation of costs per event. On the average, actuals were 79 percent of the cost estimate. In addition, nearly 35 percent of conference claims reflect less than 75 percent of the original cost estimate. This suggests a significant number of conference request cost estimates were overstated relative to actual incurred expenses.

Prior to the AR referenced previously (2019), the Accounts Payable (AP) team witnessed large numbers of funds needing to be returned/reimbursed to the district. Overestimation of cost estimates has continued. Further, the AP team does not have the bandwidth to follow-up/chase reimbursement of overestimated travel advance funds. Funds which are not returned to the district reflect a gift of public funds. Day asked that the cost overestimation trend, the volume of same, and the bandwidth of AP team to perform collections activity be considered.

VC Ingram expressed concern for the overall fiscal health of the district. Although not at RSCCD during 2019, it is assumed the AR was changed at least in part due to the outstanding advances which would be absorbed by the district. Many of the estimates presented in the 2025-2026 data were off by 20-25 percent. It was emphasized that AP does not have the staffing or time to perform as a collection agency and that uncollected funds are a gift of public funds.

The process, policy, personal experiences, and perspectives were presented and further discussed.

Coyne moved to amend the motion to approve the amendment and incorporate SCC's language to revise AR 7400. Second by Grant.

Moved and seconded to vote on the amended version of AR 7400 using language proposed by SCC (blue).

VC Ingram reminded that the FRC vote, as well as all committees, are recommendations with respect to AR and any other policy or procedure.

Roll call vote was taken. 8 yes; 2 no; 1 abstain. Motion passed.

7. 2027-28 Draft Budget Calendar

This is not an action item. It is a draft for discussion only.

Coyne asked if there were substantive changes as compared to previous years. There are no changes other than dates due to the day of the week. Dates are governed by external reporting deadlines.

Coyne moved to waive the second reading and put this to a vote at this time. Second was provided by Kennedy. Moved and seconded that second reading of the Budget Calendar be waived and approved as shown.

Roll call vote was taken. Motion passed unanimously.

8. Standing Report from District Council – Claire Coyne

District Council has not met since the last FRC in August. The next meeting is October 5.

9. Informational Handouts

- District-wide expenditure report link: <https://intranet.rscsd.edu>
- Vacant Funded Position List as of September 9, 2026
- Monthly Cash Flow Summary as of August 31, 2026
- [SAC Planning and Budget Committee Agendas and Minutes](#)
- [SCC Budget Committee Agendas and Minutes](#)

VC Ingram called attention to the handouts listed above.

10. Approval of FRC Minutes – August 19, 2026 – ACTION

Motion to approve was made by Coyne with second by Kennedy.

Roll call vote was taken and passed unanimously.

11. Other

Thank you to VC Ingram for sharing the board report summary as it was helpful to those who were unable to attend.

Motion to adjourn was made by Kennedy with all in agreement signing off.

Meeting adjourned at 3:05pm.

Next FRC Committee Meeting: Wednesday, October 21, 2026, 1:30 pm – 3:00 pm