

**LUNA COMMUNITY COLLEGE**  
**Board Audit & Finance Committee Agenda**  
**Tuesday, April 7, 2026**  
**8:30 AM MDT**  
**IN PERSON / REMOTE-ZOOM**

Members: Mark Dominguez, Committee Chair, LCC Board of Trustees  
Dr. Phyllis Martinez, LCC Board of Trustees  
Richard Vigil, LCC Board of Trustees  
Dr. Carol Linder, President  
Dr. Gerald Shields, Executive Director of Finance/CFO  
Sharrise Sanchez, Comptroller/Budget Director  
Louise CdeBaca, Accountant  
Justin Garcia, Procurement  
Jessica Duran, Recording Secretary

- I. Determination of Quorum and Call to Order
  - II. Agenda Approval
  - III. Minutes Approval – March 3, 2026, 2026
  - IV. Executive Director of Finance/CFO – Dr. Shields
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- a. Financial Summary Analysis
    1. Fund Balance and Cash Management
    2. Banking Accounts
    3. Deposits
  - b. Budget-to-Actual
    1. Summary Analysis
    2. Revenues
    3. Expenses
  - c. Cost Centers
    1. Summary Analysis
    2. Unrestricted
    3. Restricted (Grants)
  - d. Student Receivables
    1. Summary Analysis
    2. Age Receivables
  - e. Accounts Payables
    1. Summary Analysis
    2. Payable Expenses
    3. Financial Aid Disbursements
    4. BOT Expenses
    5. Payroll Expense
  - f. Payroll
    1. Summary Analysis

- 2. Compensation
    - 3. Benefits
    - 4. Professional Services
  - g. Procurement
    - 1. Monthly Procurement Report
  - h. Audit
    - 1. FY24 & Accounting Support
  - i. Staffing and others
    - 1. Open positions
- V. Other Updates-Board Discretion
- VI. ***Action Item: 3<sup>rd</sup> Party Contractual Agreement for FY25 Audit – Protiviti Consulting Services***
- VII. Announcement on date, time, and location of next Finance meeting
  - o Tuesday, May 5, 2026 @ 8:30 AM, Executive Conference Room
- VIII. Adjourn