

AGENDA
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
February 23, 2011
District Office Board Room
3401 CSM Drive, San Mateo, CA 94402

NOTICE ABOUT PUBLIC PARTICIPATION AT BOARD MEETINGS

The Board welcomes public discussion.

- *The public's comments on agenda items will be taken at the time the item is discussed by the Board.*
- *To comment on items not on the agenda, a member of the public may address the Board under "Statements from the Public on Non-Agenda Items;" at this time, there can be discussion on any matter related to the Colleges or the District, except for personnel items. No more than 20 minutes will be allocated for this section of the agenda. No Board response will be made nor is Board action permitted on matters presented under this agenda topic.*
- *If a member of the public wishes to present a proposal to be included on a future Board agenda, arrangements should be made through the Chancellor's Office at least seven days in advance of the meeting. These matters will be heard under the agenda item "Presentations to the Board by Persons or Delegations." A member of the public may also write to the Board regarding District business; letters can be addressed to 3401 CSM Drive, San Mateo, CA 94402.*
- *Persons with disabilities who require auxiliary aids or services will be provided such aids with a three day notice. For further information, contact the Executive Assistant to the Board at (650) 358-6753.*
- *Regular Board meetings are tape recorded; tapes are kept for one month.*

Government Code §54957.5 states that public records relating to any item on the open session agenda for a regular board meeting should be made available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to the members of the Board. The Board has designated the Chancellor's Office at 3401 CSM Drive for the purpose of making those public records available for later inspection; members of the public should call 650-358-6753 to arrange a time for such inspection.

6:00 p.m. ROLL CALL

Pledge of Allegiance

DISCUSSION OF THE ORDER OF THE AGENDA

MINUTES

- 11-2-1 [Minutes of the Regular Meeting of January 26, 2011](#)
- 11-2-2 [Minutes of the Annual Retreat of February 12, 2011](#)

STATEMENTS FROM EXECUTIVES AND STUDENT REPRESENTATIVES

PRESENTATIONS TO THE BOARD BY PERSONS OR DELEGATIONS

- 11-2-7C [Recognition by the Board of Nominees for the California Community College Classified Employee of the Year Award](#)

BOARD SERIES PRESENTATION – INNOVATIONS IN TEACHING, LEARNING AND SUPPORT SERVICES

- 11-2-8C [Center for International and University Studies at Cañada College](#)

STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

NEW BUSINESS

11-2-1A Approval of Personnel Actions: Changes in Assignment, Compensation, Placement, Leaves, Staff Allocations and Classification of Academic and Classified Personnel

Other Recommendations

11-2-100B Adoption of Resolution No. 11-2 Authorizing Issuance of Tax and Revenue Anticipation Notes

11-2-101B Ratification of Electricity Service Agreement with Constellation NewEnergy, Inc.

11-2-102B Approval of Revisions to District Rules and Regulations: Policies 1.05, Student Trustee; 2.06, Rules and Regulations; 2.07, Policy Development; 2.80, Recognition: Honorary Degree, Presidential Medallion, Naming of Facilities; 5.02, Non-Represented Employees: Work Year and Workday; 5.06, Non-Represented Employees: Conflict Resolution

11-2-103B Adoption of Resolution No. 11-3 Regarding Board Absences

11-2-104B Acceptance of 2010-11 Mid-Year Budget Report and Approval of Budgetary Transfers and Income Adjustments for the Period Ending December 31, 2010

11-2-106B Approval of Subcontract with San Mateo County Workforce Investment Board

INFORMATION REPORTS

11-2-9C 2011 Contractor Prequalification Update

STATEMENTS FROM BOARD MEMBERS

COMMUNICATIONS

RECESS TO CLOSED SESSION

1. Closed Session Personnel Items
 - A. Public Employee Discipline, Dismissal, Release
2. Conference with Labor Negotiator
Agency Negotiator: Harry Joel
Employee Organizations: AFSCME, AFT and CSEA

CLOSED SESSION ACTIONS TAKEN

ADJOURNMENT

**Minutes of the Regular Meeting of the Board of Trustees
San Mateo County Community College District
January 26, 2011, San Mateo, CA**

The meeting was called to order at 6:04 p.m.

Board Members Present: President Richard Holoher, Vice President-Clerk Dave Mandelkern, Trustees Helen Hausman and Karen Schwarz

Others Present: Chancellor Ron Galatolo, Executive Vice Chancellor Jim Keller, Skyline College President Regina Stanback Stroud, College of San Mateo President Michael Claire, Cañada College President Tom Mohr, District Academic Senate President Ray Hernandez and Associated Students of Skyline College President Raymond Parenti-Kurttila

Pledge of Allegiance

President Holoher announced that Trustee Miljanich will not be at the meeting due to a family emergency.

DISCUSSION OF THE ORDER OF THE AGENDA

President Holoher said that in order to accommodate the auditor, it was requested that items 11-1-101B through 11-1-104B be placed first on the agenda. There were no objections from the Board.

RECEIPT AND ACCEPTANCE OF THE 2009-10 DISTRICT AUDIT REPORT (11-1-101B)

It was moved by Trustee Schwarz and seconded by Trustee Hausman to approve the audit as presented. Auditor Xiupin Guillaume of Vavrinek, Trine, Day & Co., LLP, said the financial information is provided by District management; the auditor's responsibility is to verify that information and provide an opinion based on the audit. The information is presented as of June 30, 2010. The Independent Auditor's Report on page 2 states that the basic financial statements present fairly, in all material respects, the financial position of the District. Pages 4-18 contain Management's Discussion and Analysis. Financial statements are shown on pages 19-26, and the notes on pages 27-50 provide further explanation regarding the financials. The State Awards Findings and Questioned Costs shown on page 73 notes that a one-credit instructor at Skyline College did not have the necessary documentation on file to show that the instruction met the minimum qualifications required by law. Consequently, the recommendation on page 74 calls for improvement of the process regarding instructor qualifications. Vice President Mandelkern asked why this issue falls within the purview of the financial audit. Ms. Guillaume said that because the District receives State funding, part of the auditor's responsibility is to verify compliance with State and federal regulations.

Referring to the "Investment in County Treasury" section on page 33, Vice President Mandelkern noted that in 2008, the District had approximately \$29 million invested in the County Treasury which was written off. Approximately \$4 million of that money was operating funds which would be reflected in this audit report. He asked how these funds, which were invested in Lehman Brothers securities, are being accounted for so that the loss is not forgotten. Executive Vice Chancellor Keller said the District was instructed to record it as a negative asset earnings. Vice President Mandelkern said that asset has some residual value and may have more value at the end of bankruptcy proceedings; he asked if that is reflected in the balance sheets. Executive Vice Chancellor Keller said it is not. He said the District was informed that any funds recovered by the County would be distributed on a proportional basis based on the District's total loss in relation to losses by other owners of the comingled assets at that time. Vice President Mandelkern said he is concerned that, if the status of the investment is not monitored and reported on, follow up may be forgotten. Executive Vice Chancellor Keller said the District booked its loss as reported by the County, had nothing to do with the effort on the County's part to try to recover the funds, and has received no indication of the potential for recovery. President Holoher asked if the Lehman Brothers losses have been written off down to zero. Executive Vice Chancellor Keller said they have. Ms. Guillaume said the loss was written off in last year's audit report. After this discussion, the motion to approve the District audit report carried, all members voting "Aye."

RECEIPT AND ACCEPTANCE OF THE 2009-10 KCSM AUDIT REPORT (11-1-102B)

It was moved by Trustee Hausman and seconded by Vice President Mandelkern to approve the audit as presented. Ms. Guillaume said the opinion of the auditors for both FM and TV is unqualified. President Holoher clarified that the audit is done annually to make sure that all money is properly accounted for. An auditor's "unqualified opinion" means that nothing improper was found. Ms. Guillaume agreed with President Holoher's statement.

Ms. Guillaume said that page 3 of the FM report shows net assets of \$884,953 at the end of the year, an increase of \$48,089 over the previous year. Page 3 of the TV report shows net assets of \$4,704,877 at the end of the year, an increase of \$137,805 over the previous year; this amount includes a transfer from the District to support operations.

President Holober said the report shows that for the year ending June 30, 2010, the general fund provided indirect and direct support for KCSM-TV totaling approximately \$1.75 million. He said that because the District is in difficult budget times and will continue to be so for the foreseeable future, the Board adopted a position last year that the station must be self-supporting; general fund dollars are to be used for classroom programs and student support services. Therefore, the Board expects to see the District's financial support of the station to be zero in the next report. Vice President Mandelkern said his understanding is that the indirect support did not come from the general fund. Executive Vice Chancellor Keller said the indirect support of \$735,342 was actually part of the general fund subsidy last year. Vice President Mandelkern asked if the same is true for FM, i.e. if the indirect support of \$308,880 also came from the general fund. Executive Vice Chancellor Keller said it did. Vice President Mandelkern noted that this means the total general fund subsidy for TV and FM combined was approximately \$2 million for the year ending June 30, 2010. President Holober said the Board has focused on TV because it has been in a chronic subsidization status for some years; he believes a similar discussion regarding FM will be needed. After this discussion, the motion to approve the KCSM audit report carried, all members voting "Aye."

RECEIPT AND ACCEPTANCE OF THE 2009-10 GENERAL OBLIGATION BOND FINANCIAL AND PERFORMANCE AUDITS (11-1-103B)

It was moved by Trustee Hausman and seconded by Vice President Mandelkern to approve the audits as presented. Ms. Guillaume said that for both the 2001 Measure C fund and 2005 Measure A fund, the opinion of the auditors is unqualified. Vice President Mandelkern said the loss from the Lehman Brothers investment is \$25 million in this case. He said he hopes staff will continue to diligently pursue recovery even though the loss is not reflected in the financial statements at this time. After this discussion, the motion to approve the audits carried, all members voting "Aye."

RECEIPT AND ACCEPTANCE OF THE 2009-10 RETIREMENT FUTURIS PUBLIC ENTITY INVESETMENT TRUST AUDIT REPORT (11-1-104B)

It was moved by Trustee Hausman and seconded by Trustee Schwarz to accept the audit report as presented. Ms. Guillaume said the opinion of the auditors is unqualified. President Holober said this is a dedicated trust fund to start to address current and future retiree health benefit costs. Money will be gradually moved into the trust and it will eventually have enough to cover the cost entirely. Vice President Mandelkern noted that the trust currently has assets of approximately \$5 million, and he asked if it is correct that the goal is to get to \$108 million in order to meet future liability. Ms. Guillaume said this is correct. She said the District is not required to fund it all at once, but must make an annual contribution in accordance with the parameters of the Government Accounting Standards Board (GASB). Chancellor Galatolo said the District also has had a retirement fund for a number of years; CFO Blackwood said there is currently approximately \$25 million in that fund. Trustee Hausman credited former Trustee Tullio Bertini, who passed away recently, with being an early advocate of a retirement fund. After this discussion, the motion carried, all members voting "Aye."

MINUTES

It was moved by Vice President Mandelkern and seconded by Trustee Hausman to approve the minutes of the study session of January 12, 2011. The motion carried, all members voting "Aye."

STATEMENTS FROM EXECUTIVES AND STUDENT REPRESENTATIVES

Chancellor Galatolo said Mr. Bertini was a District Trustee from 1989 to 1997 and President of the Board in 1993-94. He taught Industrial Technology at College of San Mateo and spent 34 years with the San Mateo Union High School District as a teacher and administrator. He dedicated his life to public education at the secondary and post-secondary levels. He was a powerful influence on this District and the State as a whole. Chancellor Galatolo said Mr. Bertini will be sorely missed and respectfully requested that tonight's meeting be adjourned in his honor.

President Stanback Stroud introduced Mike Williamson, who has been named Interim Vice President of Instruction. The SparkPoint San Mateo Center at Skyline College recently entertained a national audience, with United Way personnel from across the nation along with other guests in attendance. The Center has become a model and continues to attract attention and resources. Ninety-nine percent of full-time faculty have completed door cards, which are on the website so that students have full access to faculty office hours. The Facilities Maintenance Center at Skyline was awarded the Leadership in Energy and Environmental Design (LEED) Gold Certification Award by the U.S. Green

Building Council. The Coaches vs. Cancer fundraiser has raised \$500 and students voted to contribute an additional \$300. The fundraiser is ongoing. Skyline has received \$100,000 from the Grove Foundation to fund student scholarships. For the spring 2011 semester, 22 Skyline students received \$2,000 scholarships.

President Claire said Measure G money has allowed College of San Mateo to open new sections and the fill rate in core academic areas is at or above 95%. The Health and Wellness Building has achieved LEED Gold Certification. The building has also been honored with a 2011 Sustainable San Mateo County Green Building Award. The College will be presented with the award on March 10; President Claire said he hopes Board members will be able to attend and that President Holober or his designee will accept the award on behalf of the College. On February 11, the President's Lecture Series will present W. S. Merwin, the country's current Poet Laureate and a Pulitzer Prize winner. President Claire introduced Public Information Officer Beverly Madden and demonstrated a new element of the College's award-winning website. "Explore CSM" is an interactive map. Visitors can click on a building to find information about the programs and services housed in the building and recommended parking areas. The Career/Technical Education program sites will soon offer videos featuring faculty members.

President Mohr thanked Vice President of Student Services Robin Richards and her staff for their work in conducting recent workshops on campus safety. The workshops were designed to help faculty and staff recognize the needs of students and how to help them to either stay focused or get the help they need to function well. President Mohr distributed outlines of the workshops to the Board. Math Jam continues to flourish, with an increasing number of students taking advantage of the program. The winter Math Jam drew 95 students and there was an 84% completion rate. The men's basketball team is doing very well, with a 14-2 record. President Mohr said all of the athletic teams at Cañada are highly competitive and he would like to work toward having more athletics at the College.

Executive Vice Chancellor Keller said Governor Brown released his State budget on January 10. Highlights include:

- no midyear cuts, but it is likely there will be adjustments going forward
- no elimination or reduction of CalGrant funding
- \$400 million cut to the California Community College System; approximately \$8 million to SMCCCD
- 38% increase in student fees, from \$26 to \$36 per unit
- 1.9% enrollment growth funding
- \$129 million in further deferral of apportionments
- no additional cuts identified specifically for categorical programs, but proposed to continue flexibility to use the funds for other programs
- increase in student financial aid
- no COLA for another year
- extension of tax increases; if this fails on a ballot, there will be additional reductions

President Holober said the Community College League of California (CCLC) provided a link showing the impact of the budget on particular districts. It shows a \$7.5 million reduction for SMCCCD with an offset for increased student fees, resulting in a net reduction of approximately \$5.5 million. Chancellor Galatolo said that, in addition to the \$400 million base reduction to community colleges, the Governor's proposal also seeks to generate \$110 million through increased student fees which would go to the State. The Community College System is proposing that the increased fees instead remain in the System to offset the \$400 million burden. He emphasized that the budget proposal is fluid and it is premature to try to predict its total impact. Chancellor Galatolo said he was invited to share his concerns with leaders in Sacramento and also with Appropriations staff in the State Senate and Assembly. Today he sent an email to the Bay 10 Chancellors, the SMCCCD Board of Trustees and staff in response to an email from Scott Lay, President and Chief Executive Officer of the CCLC, regarding budget priorities. Chancellor Galatolo said it is time to talk with the legislature about the impact on students of lower funding for community colleges than for other systems of post-secondary education.

President Hernandez said faculty are back at work for the spring semester and he continues to be impressed with what they do, with the limited resources available, to help students meet their goals. Regarding SB 1440, President Hernandez said the State Academic Senate and the Chancellor's Office have been working on the Transfer Model Curriculum. The first three sets are now ready for the colleges to consider and are on a fast track for implementation. Webinars will be held to assist faculty and colleges to move forward. The second group should be coming soon and many transfer degrees should be in place in time for the fall semester.

BOARD SERIES PRESENTATION – INNOVATIONS IN TEACHING, LEARNING AND SUPPORT SERVICES: MATH ACADEMY AT SKYLINE COLLEGE (11-1-5C)

Vice Chancellor Luan said the Math Academy at Skyline College is an innovative program intended to increase the success rate of at-risk students in math and other lower division courses with the purpose of increasing transfers. He introduced Skyline College Vice President of Instruction Mike Williamson. Vice President Williamson introduced his co-presenters, Professor of Math Pat Deamer and Assistant Professor of Counseling Pauline Wethington.

Vice President Williamson said data accumulated over a nine-year period showed that, both Statewide and at Skyline, only 13% of students who started in elementary algebra eventually went on to pass a transfer-level math course. Math Academy was instituted to try to increase that number. Professor Deamer said Math Academy is a program for at-risk students who never felt they succeeded in math or are afraid of math. Math Academy takes a different approach to supporting students in mathematics. Students are together for two years and the focus is for the students to attain an AA Degree and transfer. Professor Wethington she fills the role of case manager and counselor. The case management approach includes academic counseling, personal intervention, and transfer/academic scholarships. The program is going into its fifth year and up to 50 students will graduate and transfer this coming spring.

Vice President Williamson said math cohort tracking shows that Math Academy students have improved the rate of passing a transfer-level math course from the 13% mentioned earlier to 26%. He said the program is part of the Basic Skills Initiative and, in addition to improving success in mathematics, it has had other impacts on students. Professor Deamer said that although the Math Academy is under the African-American Success Through Excellence and Persistence (ASTEP) program, it is open to all. Math Academy has created student leaders; created a “United Nations of Students” who believe in their ability to succeed; and motivated students to increase their overall GPA. Professor Deamer said that Math Academy is a family in which students support each other both in the classroom and in personal situations.

Students in the Math Academy spoke to the audience about their GPAs and about the schools to which they will be transferring, and spoke about what being in the program has meant for them academically and personally. A main theme was the sense of family they feel with their fellow students and with Professors Deamer and Wethington. Students believe that Math Academy afforded them the opportunity to believe they could succeed and then provided the tools for them to succeed.

Vice President Mandelkern said Professor’s Deamer’s enthusiasm continues unchecked and provides a breath of fresh air. He said this serves as an example that, if given adequate resources to fund such programs, every student can be successful given the District’s talented staff and students. He thanked the presenters and the students for sharing their experiences with the Board.

Trustee Hausman said the presentation was nothing short of uplifting. She said she is particularly pleased to see the emphasis on math at a time when the country needs more emphasis on math and science in order to compete globally.

Trustee Schwarz thanked everyone for taking the time to explain the program. She asked if students reverse their opinions about math once they have achieved their goals; there was widespread agreement among the students that they do. Trustee Schwarz said she knows that the Math Academy staff has gone above and beyond what is required of most jobs.

President Holober thanked Professors Deamer and Wethington for the great work they do and congratulated the students for the successful paths they are on. He told the students that they heard earlier in the meeting about the difficult times the District is facing. He said the Board believes in fighting against the budget cuts and that the Board needs students to be part of that fight.

Chancellor Galatolo said Professors Deamer and Wethington pour their hearts and souls into what they do and operate under the auspices of “high-touch.” He said he is very moved by the accomplishments of the students in the program.

President Stanback Stroud said Math Academy is an example of a program with real integration of Student Services and Instruction; there is a counseling component, a tutoring component, and a faculty and instructional component. She said this integration and collaboration add to the success of the program.

STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

JoAnn Campas, Senior Loss Control Consultant at Keenan & Associates, presented Statewide Educational Wrap Up Program (SEWUP) safety awards for the Design-Build projects at College of San Mateo (Buildings 5 and 10) and Skyline College (Buildings 4 and 11).

The project at College of San Mateo was a three-year project with a finished construction value of \$173 million. Ms. Campas said the safety performance throughout the project was outstanding. Accepting the award were Bill Niemann and Dan Crosby for McCarthy Building Companies, Inc.; Mario Galeano for Swinerton Management & Consulting; and Vice Chancellor José Nuñez for the District. Mr. Niemann introduced other members of the McCarthy team: Alec Banta, Tom Dixon, Philip Moorthy and Brad Hulbert.

The project at Skyline College was a two-year project with a finished construction value of \$62 million. Ms. Campas said the safety performance was outstanding throughout this project as well. Accepting the award were Owen Olson for Hensel-Phelps Construction Company; Jack Herbert for Swinerton Management and Consulting; and Vice Chancellor José Nuñez for the District.

Vice Chancellor Nuñez recognized Rick Bennett and Linda da Silva of the Construction Planning Department for their work on both of these Design-Building projects.

NEW BUSINESS

APPROVAL OF PERSONNEL ACTIONS: CHANGES IN ASSIGNMENT, COMPENSATION, PLACEMENT, LEAVES, STAFF ALLOCATIONS AND CLASSIFICATION OF ACADEMIC AND CLASSIFIED PERSONNEL (11-1-3A)

It was moved by Vice President Mandelkern and seconded by Trustee Hausman to approve the actions in Board Report No. 11-1-3A. The motion carried, all members voting "Aye."

APPROVAL OF CONSENT AGENDA

President Holoher said the Consent Agenda consists of Board Reports 11-1-1CA, Approval of 2011-12 Budget and Planning Calendar, and 11-1-2CA, Ratification of November and December 2010 District Warrants. It was moved by Trustee Hausman and seconded by Vice President Mandelkern to approve the consent agenda. The motion carried, all members voting "Aye."

Other Recommendations

NOMINATIONS FOR MEMBERSHIP ON THE CALIFORNIA COMMUNITY COLLEGE TRUSTEES (CCCT) BOARD, 2011 (11-1-1B)

President Holoher asked if there were any nominations of SMCCCD Board members for membership on the CCCT Board. There were none. Vice President Mandelkern suggested that Trustee Miljanich be asked if she is interested in running for a seat on the CCCT Board; staff will do so.

APPROVAL OF NONRESIDENT TUITION FEE, 2010-11 (11-1-105B)

It was moved by Trustee Hausman and seconded by Vice President Mandelkern to approve the fee as detailed in the report. CFO Blackwood said the District was notified by the State of a change regarding the Capital Outlay Fee. When the Board approves that fee, it will now apply to all nonresidents, including students who are residents of the United States but not of California. It previously applied only to students who are residents of a foreign country.

Vice President Mandelkern said the Foothill-De Anza District has an aggressive program to recruit international students. He noted that Foothill-De Anza's nonresident fees are lower than the District's and asked if that might put the District at a competitive disadvantage. Executive Vice Chancellor Keller said the District's competitive disadvantage is a result of the extent and breadth of Foothill-De Anza's marketing effort and how long it has been in existence, rather than a fee issue. Chancellor Galatolo said international education will be discussed in detail at the Board Retreat. After this discussion, the motion to approve the nonresident tuition fee carried, all members voting "Aye."

APPROVAL OF CONSTRUCTION CONSULTANTS (11-1-106B)

It was moved by Trustee Hausman and seconded by Trustee Schwarz to approve the consultant as detailed in the report. The motion carried, all members voting "Aye."

BOARD MEMBER COMPENSATION (11-1-107B)

President Holober said this is an annual item placed on the agenda pursuant to 2001 legislation which allows boards to adopt a 5% increase in compensation. Trustee Hausman noted that for the past two years, the Board has refused to accept the increase because of the financial situation. She said she believes it would not be right for the Board to adopt an increase this year. All Board members agreed with Trustee Hausman's comments. It was moved by Vice President Mandelkern and seconded by Trustee Schwarz to freeze the Board's compensation at the current level. The motion carried, all members voting "Aye."

INFORMATION REPORTS

ACCOUNTABILITY REPORTING FOR THE COMMUNITY COLLEGES (ARCC) REPORT, 2010

Vice Chancellor Luan said this report, which includes each of the College's ARCC results and which was distributed to the Board, is presented on an annual basis as required by law. He said that each College has reviewed its performance indicators and provided contextual information which is shown on the last page of each College report. The Colleges' performance is not meant to compare Colleges within the District, but rather to allow each College to compare performance against its own historical trend. The "College Peer Grouping" information is based on a very complex computation and is a composite of many colleges. Colleges use this information to compare their own performance when there is a history encompassing a number of years.

Trustee Hausman asked what percentage increase or decrease would be considered significant. Vice Chancellor Luan said the "80/20 Rule" may be used to determine significance. He said a College will be concerned if a trend forms showing a persistent decrease in a particular area.

FIRST QUARTER REPORT OF AUXILIARY OPERATIONS, 2010-11 (11-1-7C)

Vice President Mandelkern said he is pleased to see the results for the San Mateo Athletic Club in the first quarterly report. He asked when more detailed information will be provided, particularly a breakdown on the expense side. Mr. Bauer said the information will be provided in the second quarterly report.

DISCUSSION OF TOPICS FOR BOARD RETREAT OF FEBRUARY 12, 2011

Chancellor Galatolo said agenda items to date include a report on the Board's 2010-11 goals; proposed goals for 2011-12; international education; timing of a potential general obligation bond; communications to the public regarding Measure G efforts; and discussion of the budget. Board members agreed with these agenda items.

STATEMENTS FROM BOARD MEMBERS

Trustee Schwarz attended the Foundation Board meeting on January 18, at which Board members were presented a copy of the Foundation newsletter, "College Views." Staff will send a copy of the newsletter to each Trustee. The Foundation will hold its First Annual Golf Tournament on April 25; proceeds will benefit the Foundation's Scholarship Fund and programs at the Colleges. Board members will be sent information on this event.

Trustee Schwarz said she overheard a conversation among students regarding the rental of books via the Internet. Tom Bauer, Director of Auxiliary Services, said there are companies that rent books and they are competitors of the District's textbook rental program, although the District's pricing is lower. Trustee Hausman asked if students are aware that the District offers a better deal. Mr. Bauer said students are smart shoppers and that all of the District's pricing information is on the website. He said that textbook rental income has doubled since this time last year. Vice President Mandelkern asked if students are able to purchase or rent textbooks at the same time that they register on WebSmart. Mr. Bauer said they cannot do so now, but will be able to beginning in the fall 2011 semester. Chief Financial Officer Kathy Blackwood said registration and the purchase or rental of books will still require two transactions because the two pieces of software are not fully integrated. When students register for classes, they will be able to click on a link to purchase or rent textbooks.

Trustee Hausman also attended the Foundation Board meeting, where members of the Board of Directors who finished their terms were honored. There was discussion regarding the length of terms of Directors and whether Directors who served in the past should be able to serve again at a later time. Trustee Hausman said Mr. Bertini was a remarkable man who had great diversity in interests and abilities. She said he was a kind and helpful person and will be greatly missed.

Vice President Mandelkern said that, although he did not have the privilege of serving on the Board with Mr. Bertini, he met him several times and witnessed his continued interest in the success of the District. Vice President Mandelkern

thanked Mr. Parenti-Kurttila for attending the meeting to represent student interests. He also thanked Jeff Gee for attending the meeting as a representative of Swinerton Management & Consulting and noted that Mr. Gee is also a member of the City Council of Redwood City. Vice President Mandelkern said he appreciated the recognition of the District's Facilities Department staff in President Stanback Stroud's President's Report. He said he heard a report on radio which said there is a shortage of managers for new, high-tech buildings and suggested this might present an opportunity for the District to develop a program to fill the need.

President Holoher said he did not know Mr. Bertini well but his experiences with him were positive and it was clear that he was dedicated to his community.

COMMUNICATIONS

None

RECESS TO CLOSED SESSION

President Holoher announced that during Closed Session, the Board will (1) consider the personnel items listed as 1-A on the printed agenda and (2) conduct a conference with District Labor Negotiator Harry Joel; the employee organizations are AFT and CSEA.

The Board recessed to Closed Session at 8:05 p.m. and reconvened to Open Session at 9:52 p.m.

CLOSED SESSION ACTIONS TAKEN

President Holoher reported that at the Closed Session just concluded, the Board considered the personnel items listed on the printed agenda and voted 4-0 to approve the items listed as 1-A.

ADJOURNMENT

It was moved by Trustee Schwarz and seconded by Vice President Mandelkern to adjourn the meeting. The motion carried, all members voting "Aye." The meeting was adjourned at 9:55 p.m. in memory of Tullio Bertini.

Submitted by

Ron Galatolo
Secretary

Approved and entered into the proceedings of the February 23, 2011 meeting.

Dave Mandelkern
Vice President-Clerk

**Minutes of the Annual Retreat of the Board of Trustees
San Mateo County Community College District
February 12, 2011
Redwood City, CA**

The meeting was called to order at 9:00 a.m.

Board Members Present: President Holober, Vice President-Clerk Dave Mandelkern, Trustees Helen Hausman and Karen Schwarz

Others Present: Chancellor Ron Galatolo, Executive Vice Chancellor Jim Keller, Skyline College President Regina Stanback Stroud, College of San Mateo President Michael Claire, Cañada College President Thomas Mohr, and District Academic Senate President Ray Hernandez

Vice President Mandelkern said that President Patricia Miljanich would not be in attendance due to scheduling conflict.

Pledge of Allegiance

DISCUSSION OF THE ORDER OF THE AGENDA

None

STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

None

INFORMATON REPORTS

REPORT ON GOALS FOR 2010-11 (11-2-1C)

Barbara Christensen, Director of Community/Government Relations, presented the report, addressing the progress made on each goal. Board members asked a number of questions, which were answered by staff. Regarding the goal to “continue lobbying efforts with public agencies across the country to secure federal funds to replace the funds lost by public agencies through the Lehman bankruptcy,” Vice President Mandelkern questioned whether the District should change its strategy of seeking help from its Congressional representatives to secure replacement of the lost funds. He suggested that the District consider suing the investment firms that sold the Lehman Brothers stock.

PROPOSED GOALS FOR 2011-12 (11-2-2C)

Goal #1:

Board members asked that staff add a statement that the Colleges will continue to scrutinize programs to assure that they are relevant and that they address the District’s core mission of providing opportunities for transfer, basic skills and vocational education. President Stanback Stroud asked that the Board specifically state that, when scrutinizing programs, the Colleges must pay attention to the needs of students of diverse economic and ethnic backgrounds; she will provide a proposed statement to that effect. Chancellor Galatolo said that, given the budget situation, the District will be in “absolute survival mode” next year. He said the greatest attention must be paid to keeping the doors of the Colleges open.

Goal #3:

President Holober said that some regulations serve a good public policy goal and, even if they are an impediment or costly, should be maintained. He said the Board needs to understand which regulations the District wants to amend or end and asked that the words “with direction from the Board of Trustees” be added at the beginning of the second sentence in the goal.

BUDGET UPDATE (11-2-3C)

Chancellor Galatolo told the Board that State Senator Joe Simitian has stated that, if the tax extensions do not pass in June, the State will reduce K-12 education by \$5 billion and community colleges by an additional \$.5 billion. Chief Financial Officer Kathy Blackwood presented a budget update, which is attached to the minutes. She said she believes the District has enough money in reserves to carry it through 2011-12 without implementing any cuts; this is because she had planned for a mid-year cut of \$4 million that did not materialize and the District has approximately \$4 million in additional reserves.

President Holober said that, while he agrees with the strategy described by CFO Blackwood, the District must be sure to also plan for 2012-13 in order to insure against very deep and severe cuts which would impact students very negatively that year.

INTERNATIONAL EDUCATION (11-2-4C)

Chancellor Galatolo said an international education program could enhance the diversity of our institutions and establish a greater connection with international cultures, especially China. There is an emerging, rapidly growing market for international education in the United States; in 2009-10, there was 3% growth in international students and 30% growth in students from China. In Chinese culture, a U.S. degree is considered to have great quality. The District has a strong academic reputation and optimal physical location; this provides an opportunity to “internationalize” a Chinese university.

Chancellor Galatolo said that today, the administration is seeking Board guidance on whether the District should expand its international education efforts by focusing on some strategic partnerships with selected Chinese colleges and universities. He noted that expanding international education will bring additional revenue through nonresident tuition; will bolster certain educational programs, such as engineering, at the College; will add to the global education experiences of District students; will enhance faculty experience and allow them to teach abroad; and lead to increased student success and completion rates. If the decision is made to pursue a broad international education program, the District will build institutional partnerships, both foreign and domestic. Specific markets will be targeted and work will commence to develop credibility in the identified markets. Clear enrollment goals/objectives will be established. The District will retain the services of reputable international educational advisors. An effective marketing campaign will be developed and implemented, including creation of electronic and print material and face-to-face connections through conducting seminars and attending fairs. The District will establish and delineate development and operational functions and ensure that those functions work together to meet expectations.

Jing Luan, Vice Chancellor of Educational Services and Planning, said Shanghai is a perfect location for the District to begin its international education efforts because the market is very large. A first step is for District faculty to teach transfer-level classes in English in Shanghai. Following that, Shanghai students would come to the District College for transfer and general education. There are accreditation impediments to having Chinese students take the full 60 units of general/transfer education. Therefore, the District is considering sending faculty to teach one or two cohorts of Chinese students in Shanghai. China will pay all expenses for this endeavor. Vice Chancellor Luan described a “1 + 1” program model which he would like the District to pursue.

President Mohr described efforts at Cañada College to integrate the University Center with the international education effort. President Stanback Stroud said the Center for International Trade Development has concentrated mostly on international trade; it also has forged partnerships with various international entities. Skyline College wants to tie the Center for International Trade Development to the larger District international education effort. Skyline has several memorandums of understanding with universities in Nairobi and Brazil, but has not developed the infrastructure needed to accommodate international students.

Trustee Hausman said there are many advantages to international education, but she would like to know more about the disadvantages. Chancellor Galatolo said that a significant financial investment is required. However, the tuition from one or two students is enough to support an additional class. There is also a misperception that international students would displace local students.

Vice President Mandelkern said he can see many positives that would result from the program. He cautioned that the District has to explain the advantages that this has for domestic students. He said the District needs to be careful about expenditure of funds for overseas travel, to carefully document the reasons for the travel and the benefit to the College.

Trustee Schwarz said that if international education students get priority registration, it could present a problem with perception of the program.

TIMING OF POTENTIAL GENERAL OBLIGATION BOND (11-2-5C)

Chancellor Galatolo informed the Board that there are three elections in which a potential bond measure could be placed on the ballot: November 2011, spring 2012, and November 2012.

BOND OVERSIGHT COMMITTEE REPORT AND COMMUNICATIONS TO THE PUBLIC REGARDING MEASURE G EFFORTS (11-1-6C)

Ms. Christensen said the Bond Oversight Committee's 2010 Report to the Community was distributed in the Board packet for this meeting. There were no questions or comments about the report.

Ms. Christensen distributed copies of a proposed postcard to be sent to voters in San Mateo County; the postcard would thank voters for passing Measure G and describe the ways in which Measure G dollars are supporting the Colleges. Vice President Mandelkern suggested that the information on the postcard be included in the College schedules rather than being sent by mail. The Board agreed with this suggestion.

RECESS TO CLOSED SESSION

President Holoher announced that during Closed Session, the Board will hold a conference with Agency Negotiator Harry Joel; the employee organizations are AFT and CSEA. The Board will also hold a conference with legal counsel regarding one case of potential litigation pursuant to Government Code Subdivision (c) of Section 54956.9.

The Board recessed to Closed Session at 2:03 p.m.
The Board reconvened to Open Session at 3:10 p.m.

President Holoher said the Board took no action during Closed Session.

ADJOURNMENT

It was moved by Trustee Schwarz and seconded by Trustee Hausman to adjourn the meeting. The motion carried, all members voting "Aye." The meeting was adjourned at 3:15 p.m.

Submitted by

Ron Galatolo
Secretary

Approved and entered into the proceedings of the February 23, 2011 meeting.

Dave Mandelkern
Vice President-Clerk

Budget Update 2/12/2011 Agenda

- State Budget
- SMCCCD Budget
- Reserves
- Basic Aid
- Resource Allocation

State Budget

- \$25B problem
 - Half with cuts
 - Half with extension of revenues
- Cuts to education
 - UC and CSU \$500M each
 - CC \$400M plus \$129M deferral
 - K-12 only deferrals

State Budget

- Other Community College changes
 - Fee increase from \$26 to \$36/unit generates \$110M
 - Fees put toward growth
 - Change of census date from 4th week to 12th week
 - No mid-year cuts

State Budget

- Best likely outcome
 - \$290M cuts with workload reduction (6.5%?)
 - Language to work on student success
 - Retain fee increase
- Worst outcome
 - \$700-\$800M cuts
 - Some small districts fail

State Budget

- Timeline
 - Mid March – place on the ballot
 - June – election
 - July – deadline for budget
 - October?? Final budget??

SMCCCD Budget

- 2% of \$290M is \$5.8M for SMCCCD
- 2% of \$400M is \$8M for SMCCCD
- 2% of \$800M is \$16M for SMCCCD
- Workload reduction for \$290M is about 1400 FTES

Reserves

- No mid year cut = \$4M
- Additional reserves brings us to \$8M
- Still maintaining 5% in addition

Basic Aid

- Currently projected to be about \$9M from Basic Aid status
- State cuts couldn't exceed \$9M
- "Backing into" Basic Aid

BOARD REPORT NO. 11-2-7C

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Barbara Christensen, Director of Community/Government Relations,
574-6510

**RECOGNITION BY THE BOARD OF NOMINEES FOR THE CALIFORNIA COMMUNITY
COLLEGE CLASSIFIED EMPLOYEE OF THE YEAR AWARD**

The California Classified Employees of the Year awards honor community college classified employees who demonstrate the highest level of commitment to professionalism and community colleges. Recipients are nominated by their colleagues and endorsed by the local Board of Trustees. Each local Board of Trustees may forward the information for one nominee to the California Community Colleges Chancellor's Office. Statewide award winners are selected by representatives of the Community Colleges Board of Governors, Chancellor's Office, and the Foundation for California Community Colleges. Recipients will be announced and honored at the May Board of Governors meeting. Up to six recipients are selected and honored annually at the May Board of Governors meeting.

To be eligible for the award, a classified employee must have served a minimum of five years (full-time or part-time) as a permanent employee within the nominating Community College District. The nominees are evaluated on their commitment to: the mission of community colleges; professional ethics and standards; serving the institution through participation in professional and/or community activities; and serving as a leader beyond the local institution.

At the February 23, 2011 Board meeting, the San Mateo County Community College District Board of Trustees will honor the District's nominees. The Board will also announce which nominee's information will be forwarded to the State Chancellor's Office.

San Mateo County Community College District

February 23, 2011

BOARD REPORT NO. 11-2-8C

CENTER FOR INTERNATIONAL AND UNIVERSITY STUDIES AT CAÑADA COLLEGE

There is no printed report for this agenda item.

BOARD REPORT 11-2-1A

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Harry W. Joel, Vice Chancellor, Human Resources and Employee Relations
(650) 358-6767

APPROVAL OF PERSONNEL ITEMS

Changes in assignment, compensation, placement, leaves, staff allocations and classification of academic and classified personnel:

A. CHANGE IN STAFF ALLOCATION

Cañada College

Recommend creation of a new regular classified position classification, "Lead Financial Aid Technician," at Grade 30 of the Classified Salary Schedule (60), effective February 1, 2011.

Also recommend a change in staff allocation to delete one full-time, 12-month per year Financial Aid Technician position (3C0139) in Enrollment Services and add one full-time, 12-month per year Lead Financial Aide Technician position, effective February 1, 2011.

B. REASSIGNMENT

Cañada College

Lucy Nolasco	Lead Financial Aid Technician	Enrollment Services
---------------------	-------------------------------	---------------------

Reclassified from a full-time 12-month per year Financial Aid Technician position in Enrollment Services into this full-time 12-month position at Grade 30 of the Classified Salary Schedule (60), effective January 24, 2011. The reclassification is the result of increased scope and level of responsibility.

District Office

James Louie	Maintenance Engineer	Facilities Planning & Operations
--------------------	----------------------	----------------------------------

Reassigned through the hiring process from a Utility Engineer position into this full-time 12-month position, effective January 24, 2011, replacing Paul Fong who was reassigned.

Samuel Brambila	Custodian (Swing)	Facilities Planning & Operations
------------------------	-------------------	----------------------------------

Reassigned from a Groundskeeper position into this full-time 12-month position, effective February 14, 2011, replacing Mohammed Baydoun who resigned.

Alexis Arreola

IT Support Technician II

Information Technology Services

Reclassified from a full-time, 12-month per year IT Support Technician I position in the Information Technology Services Division, effective March 1, 2011. The reclassification is the result of increased scope and level of responsibility in a designated career path.

Shell Chen

Senior Programmer II

Information Technology Services

Reclassified from a full-time, 12-month per year Senior Programmer I position in the Information Technology Services Division, effective March 1, 2011. The reclassification is the result of increased scope and level of responsibility in a designated career path.

Elaine Lau

Senior Programmer II

Information Technology Services

Reclassified from a full-time, 12-month per year Senior Programmer I position in the Information Technology Services Division, effective March 1, 2011. The reclassification is the result of increased scope and level of responsibility in a designated career path.

D. SHORT-TERM, NON-CONTINUING POSITIONS

The following is a list of requested classified short-term, non-continuing services that require Board approval prior to the employment of temporary individuals to perform these services, pursuant to Assembly Bill 500 and its revisions to Education Code 88003:

<i>Location</i>	<i>Division/Department</i>	<i>No. of Pos.</i>	<i>Start and End Date</i>		<i>Services to be performed</i>
Cañada	Operations/Business Office	1	2/24/2011	3/30/2011	Accounting Technician: Assist with processing student payments, issuance of parking permits, balancing of cash, etc.
CSM	Admissions & Records/Financial Aid Office	1	2/24/2011	5/31/2011	Financial Aid Technician: Responsible for reviewing scholarship applications, data entry, assist with coordination of scholarship ceremony, etc.
CSM	President's Office/Community Relations & Marketing	1	2/24/2011	3/31/2011	Web Programmer Analyst: Provide programming script to support content/graphics integration for the CSM website; assist with development of CSM virtual tour, and build database application to support online sites.
CSM	Business & Technology/Electronics Program	1	2/24/2011	4/15/2011	Project Director: Responsible for required grant writing and working with the District grant analyst and tracking progress on all facets of the grant.
Skyline	Student Services/Student Activities Office	1	2/24/2011	6/30/2011	Office Assistant II: Provide assistance with data collection, reports, preparing minutes and correspondence, advertising, coordination of event request paperwork, onsite vendor requests, and other clerical duties.

BOARD REPORT NO. 11-2-100B

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

**ADOPTION OF RESOLUTION NO. 11-2 AUTHORIZING ISSUANCE
OF TAX AND REVENUE ANTICIPATION NOTES**

Tax and Revenue Anticipation Notes (TRANs) are short-term debt instruments issued by community college districts throughout the State to accommodate periods when cash flow is inadequate to cover normal General Fund expenditures. Since the District's major source of funding is through local tax revenues that are distributed in two segments each year, the availability of the TRAN provides appropriate cash flow flexibility for the District. With the exception of 1991-92, the District has issued these instruments for the past twenty-four years. In order to simplify the process and obtain the best pricing for issuance costs, the District once again is proposing to participate in the California School Boards Association (CSBA) *California Cash Reserve Program* for issuance of tax-exempt TRANs.

The District will reserve the right to determine the maturity date of the TRAN in June 2011, depending on market conditions. The 2011-12 TRAN repayment will be due on June 30, 2012.

Pricing will be during June 2011; at that time, interest rates will be locked in. The District has the option of a fixed-rate investment for the note proceeds and is not obligated to participate until the District executes the pricing confirmation. Proceeds of the TRAN will be available to meet the District's temporary cash flow needs throughout the 2011-12 fiscal year.

Attached Resolution No. 11-2 authorizes the District to participate in the *California Cash Reserve Program* and to issue tax-exempt Tax and Revenue Anticipation Notes in an amount not to exceed \$30,000,000 for fiscal year 2011-12. The resolution authorizes various financing documentation and further authorizes the President of the Board of Trustees, the Chancellor, the Executive Vice Chancellor, the Chief Financial Officer and the Controller to sign all documents in connection with the issuance of the TRAN.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 11-2 authorizing issuance of 2011-12 Tax and Revenue Anticipation Notes in an amount not to exceed \$30,000,000.

THIS RESOLUTION MUST BE DISCUSSED, CONSIDERED AND DELIBERATED BY THE GOVERNING BOARD AS A SEPARATE ITEM OF BUSINESS ON THE GOVERNING BOARD'S AGENDA IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE SECTION 53635.7.

DISTRICT RESOLUTION PQ033/4

NAME OF DISTRICT: UCP'O CVGQ'EQWPV['EQO O WPK['EQNNGI G'FHVTEV*

LOCATED IN: COUNTY OF UCP'O CVGQ

MAXIMUM AMOUNT OF BORROWING: \$2,222,222

RESOLUTION OF THE GOVERNING BOARD AUTHORIZING THE BORROWING OF FUNDS FOR FISCAL YEAR 2011-2012 AND THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF 2011-2012 TAX AND REVENUE ANTICIPATION NOTES THEREFOR AND PARTICIPATION IN THE CALIFORNIA SCHOOL CASH RESERVE PROGRAM AND REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY TO ISSUE AND SELL SAID SERIES OF NOTES

WHEREAS, school districts, community college districts and county boards of education are authorized by Sections 53850 to 53858, both inclusive, of the California Government Code (the "Act") (being Article 7.6, Chapter 4, Part 1, Division 2, Title 5 of the Government Code) to borrow money by the issuance of temporary notes; and

WHEREAS, the governing board (the "Board") has determined that, in order to satisfy certain obligations and requirements of the school district, community college district or county board of education specified above (the "District"), a public body corporate and politic located in the County designated above (the "County"), it is desirable that a sum (the "Principal Amount"), not to exceed the Maximum Amount of Borrowing designated above, be borrowed for such purpose during its fiscal year ending June 30, 2012 ("Fiscal Year 2011-2012") by the issuance of its 2011-2012 Tax and Revenue Anticipation Notes (the first series of which shall be referred to herein as the "Series A Notes" and any subsequent series of which shall be referred to herein as "Additional Notes," and collectively with the Series A Notes, the "Notes"), in one or more series (each a "Series"), therefor in anticipation of the receipt by or accrual to the District during Fiscal Year 2011-2012 of taxes, income, revenue (including, but not limited to, revenue from the state

* If the Name of the District indicated on the face hereof is not the correct legal name of the District which adopted this Resolution, it shall nevertheless be deemed to refer to the District which adopted this Resolution, and the Name of the District indicated on the face hereof shall be treated as the correct legal name of said District for all purposes in connection with the Program (as hereinafter defined).

and federal governments), cash receipts and other moneys provided for such fiscal year for the general fund and, if so indicated in a Pricing Confirmation (as defined in Section 4 hereof), capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District; and

WHEREAS, the Principal Amount may, as determined by the Authorized Officer (as hereinafter defined), be divided into two or more portions evidenced by two or more Series of Notes, which Principal Amount is to be confirmed and set forth in the Pricing Confirmation if one Series of Notes is issued, or if more than one Series of Notes are issued, such Principal Amount will be equal to the sum of the Series Principal Amounts (as defined in Section 2 hereof) as confirmed and set forth in the Pricing Confirmation applicable to each Series of Notes; and

WHEREAS, the District hereby determines to borrow, for the purposes set forth above, the Principal Amount by the issuance, in one or more Series, of the Notes; ** and

WHEREAS, because the District does not have fiscal accountability status pursuant to Section 42650 or Section 85266 of the California Education Code, it requests the Board of Supervisors of the County to borrow, on the District's behalf, the Principal Amount by the issuance of the Notes in one or more Series; and

WHEREAS, pursuant to Section 53853 of the Act, if the Board of Supervisors of the County fails or refuses to authorize the issuance of the Notes within the time period specified in said Section 53853, following receipt of this Resolution, and the Notes, in one or more series, are issued in conjunction with tax and revenue anticipation notes, in one or more series, of other Issuers (as hereinafter defined), the District may issue the Notes, in one or more series, in its name pursuant to the terms stated herein; and

WHEREAS, it appears, and this Board hereby finds and determines, that the Principal Amount, when added to the interest payable thereon, does not exceed eighty-five percent (85%) of the estimated amount of the uncollected taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for Fiscal Year 2011-2012 which will be received by or which will accrue to the District during such fiscal year for the general fund and, if so indicated in a Pricing Confirmation, capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District and which will be available for the payment of the principal of each Series of Notes and the interest thereon; and

WHEREAS, no money has heretofore been borrowed by or on behalf of the District through the issuance of tax anticipation notes or temporary notes in anticipation of the receipt of, or payable from or secured by, taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for Fiscal Year 2011-2012 which will be received by or will accrue to the District during such fiscal year for the general fund and, if so indicated in a Pricing Confirmation, capital fund and/or special

** Unless the context specifically requires otherwise, all references to "Series of Notes" herein shall be deemed to refer, to (i) the Note, if issued in one series by the County (or the District, as applicable) hereunder, or (ii) each individual Series of Notes severally, if issued in two or more series by the County (or the District, as applicable) hereunder.

revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation) of the District; and

WHEREAS, pursuant to Section 53856 of the Act, certain taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys which will be received by or accrue to the District during Fiscal Year 2011-2012 are authorized to be pledged for the payment of the principal of each Series of Notes (as applicable) and the interest thereon (as hereinafter provided); and

WHEREAS, the District has determined that it is in the best interests of the District to participate in the California School Cash Reserve Program (the "Program"), whereby participating school districts, community college districts and county boards of education (collectively, the "Issuers") will simultaneously issue tax and revenue anticipation notes; and

WHEREAS, due to uncertainties existing in the financial markets, the Program has been designed with alternative structures, each of which the District desires to approve; and

WHEREAS, under the first structure (the "Certificate Structure"), the District would issue one or more Series of Notes, each Series of Notes to be marketed with some or all of the notes issued simultaneously by other Issuers participating in the Program, and Piper Jaffray & Co., as underwriter for the Program (the "Underwriter"), would form one or more pools of notes or series of certificates (the "Certificates") of participation (the "Series of Certificates") distinguished by (i) whether and what type(s) of Credit Instrument (as hereinafter defined) secures notes comprising each Series of Certificates, and (ii) possibly other features, all of which the District hereby authorizes the Underwriter to determine; and

WHEREAS, the Certificate Structure requires the Issuers participating in any particular Series of Certificates to deposit their applicable series of tax and revenue anticipation notes with U.S. Bank National Association, as trustee (the "Trustee"), pursuant to a trust agreement between such Issuers and the Trustee (the trust agreement applicable to each Series of Certificates, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein collectively as, the "Trust Agreement"), and requires the Trustee, pursuant to the Trust Agreement, to execute and deliver the Certificates evidencing and representing proportionate undivided interests in the payments of principal of and interest on the tax and revenue anticipation notes issued by the Issuers comprising such Series of Certificates; and

WHEREAS, if the Certificate Structure is implemented, the District desires to have the Trustee execute and deliver a Series of Certificates which evidences and represents interests of the owners thereof in each Series of Notes issued by the District and the notes issued simultaneously by other Issuers participating in such Series of Certificates; and

WHEREAS, as additional security for the owners of each Series of Certificates, all or a portion of the payments by all of the Issuers of their respective series of notes comprising such Series of Certificates may or may not be secured by an irrevocable letter (or letters) of credit or policy (or policies) of insurance or other credit instrument (or instruments) (collectively, the "Credit Instrument") issued by the credit provider (or credit providers) (collectively, the "Credit

Provider”) designated in the applicable Trust Agreement, as finally executed, pursuant to a credit agreement (or agreements) or commitment letter (or letters) (such credit agreement (or agreements) or commitment letter (or letters), if any, in the forms presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein collectively as, the “Credit Agreement”) identified in the applicable Trust Agreement, as finally executed, between, in the case of an irrevocable letter (or letters) of credit or policy (or policies) of insurance or other credit instrument (or instruments), the Issuers and the corresponding Credit Provider; and

WHEREAS, pursuant to the Certificate Structure, the Underwriter will submit an offer to purchase each Series of Notes issued by the District and the notes issued by other Issuers participating in the same Series of Certificates all as evidenced and represented by such Series of Certificates (which offer will specify, as designated in the Pricing Confirmation applicable to the sale of such Series of Notes to be sold by the District, the principal amount, interest rate and Credit Instrument (if any)), and has submitted a form of certificate purchase agreement (such certificate purchase agreement, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as, the “Certificate Purchase Agreement”) to the Board; and

WHEREAS, pursuant to the Certificate Structure each participating Issuer will be responsible for its share of (i) the fees of the Trustee and the costs of issuing the applicable Series of Certificates, (ii) if applicable, the fees of the Credit Provider(s), and (iii) if applicable, the Issuer’s allocable share of all Predefault Obligations and the Issuer’s Reimbursement Obligations, if any (each as defined in the Trust Agreement); and

WHEREAS, the Certificate Structure requires that each participating Issuer approve the Trust Agreement, the alternative Credit Instruments and Credit Agreements, if any, and the Certificate Purchase Agreement in substantially the forms presented to the Board, with the final type of Credit Instrument and corresponding Credit Agreement determined in the Pricing Confirmation applicable to the sale of each Series of Notes to be sold by the District; and

WHEREAS, under the second structure (the “Bond Pool Structure”), participating Issuers would be required to sell each series of their tax and revenue anticipation notes to the California School Cash Reserve Program Authority (the “Authority”) pursuant to note purchase agreements (such note purchase agreements, in the form presented to this meeting, with such changes, insertions and omissions as are made pursuant to this Resolution, being referred to herein as, the “Note Purchase Agreements”), each between such individual Issuer and the Authority, and dated as of the date of the Pricing Confirmation applicable to the sale of the individual Issuer’s series of notes to be sold, a form of which has been submitted to the Board; and

WHEREAS, the Authority, pursuant to advice of the Underwriter, will form one or more pools of notes of each participating Issuer (the “Pooled Notes”) and assign each respective series of notes to a particular pool (the “Pool”) and sell a series of senior bonds (each a “Series of Senior Bonds”) and, if desirable, a corresponding series of subordinate bonds (each a “Series of Subordinate Bonds” and collectively with a Series of Senior Bonds, a “Series of Pool Bonds”) secured by each Pool pursuant to an indenture and/or a supplement thereto (the original indenture

and each supplement thereto applicable to a Series of Pool Bonds to which the Note shall be assigned is hereinafter collectively referred to as the “Indenture”) between the Authority and the Trustee, each Series of Pool Bonds distinguished by (i) whether or what type(s) of Credit Instrument(s) secure(s) such Series of Pool Bonds, (ii) the principal amounts or portions of principal amounts of the notes of such respective series assigned to the Pool, or (iii) other factors, and the District hereby acknowledges and approves the discretion of the Authority, acting upon the advice of the Underwriter, to assign the District’s Notes of such respective Series to such Pool and such Indenture as the Authority may determine; and

WHEREAS, at the time of execution of the Pricing Confirmation applicable to the sale of each Series of Notes to be sold by the District, the District will (in such Pricing Confirmation) request the Authority to issue a Series of Pool Bonds pursuant to an Indenture to which such Series of Notes identified in such Pricing Confirmation will be assigned by the Authority in its discretion, acting upon the advice of the Underwriter, which Series of Pool Bonds will be payable from payments of all or a portion of principal of and interest on such Series of Notes and the other respective series of notes of other participating Issuers assigned to the same Pool and assigned to the same Indenture to which the District’s Series of Notes is assigned; and

WHEREAS, as additional security for the owners of each Series of Pool Bonds, all or a portion of the payments by all of the Issuers of the respective series of notes assigned to such Series of Pool Bonds may or may not be secured (by virtue or in form of the Series of Pool Bonds, as indicated in the Pricing Confirmation applicable to such Series of Pool Bonds, being secured in whole or in part) by one or more Credit Instruments issued by one or more Credit Providers designated in the applicable Indenture, as finally executed, pursuant to a Credit Agreement, if any, identified in the applicable Indenture, as finally executed, between, in the case of an irrevocable letter (or letters) of credit or policy (or policies) of insurance or other credit instrument (or instruments), the Issuers and the corresponding Credit Provider; and

WHEREAS, pursuant to the Bond Pool Structure each Issuer, whose series of notes is assigned to a Pool as security for a Series of Pool Bonds, will be responsible for its share of (i) the fees of the Trustee and the costs of issuing the applicable Series of Pool Bonds, (ii), if applicable, the fees of the Credit Provider(s), and (iii) if applicable, the Issuer’s allocable share of all Predefault Obligations and the Issuer’s Reimbursement Obligations, if any (each as defined in the Indenture) applicable to such Series of Pool Bonds; and

WHEREAS, the Bond Pool Structure requires that each participating Issuer approve the Indenture, the alternative Credit Instruments and Credit Agreements, if any, and the Note Purchase Agreement in substantially the forms presented to the Board, with the final type of Credit Instrument and corresponding Credit Agreement, if any, to be determined in the Pricing Confirmation applicable to the sale of each Series of Notes to be sold by the District; and

WHEREAS, pursuant to the Bond Pool Structure, the Underwriter will submit an offer to the Authority to purchase, in the case of each Pool of notes, the Series of Pool Bonds which will be secured by the Indenture to which such Pool will be assigned; and

WHEREAS, all or portions of the net proceeds of each Series of Notes issued by the District, may be invested in one or more Permitted Investments (as defined in the Trust

Agreement or the Indenture, as applicable), including under one or more investment agreements with one or more investment providers (if any), the initial investment of which is to be determined in the Pricing Confirmation related to such Series of Notes; and

WHEREAS, it is necessary to engage the services of certain professionals to assist the District in its participation in the Program;

NOW, THEREFORE, the Board hereby finds, determines, declares and resolves as follows:

Section 1. Recitals. All the above recitals are true and correct and this Board so finds and determines.

Section 2. Issuance of Notes.

(A) Initial Issuance of Notes. This Board hereby determines to borrow, and hereby requests the Board of Supervisors of the County to borrow for the District, in anticipation of the receipt by or accrual to the District during Fiscal Year 2011-2012 of taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for such fiscal year for the general fund and, if so indicated in the applicable Pricing Confirmation, the capital fund and/or special revenue fund (or similarly named fund or funds as indicated in such Pricing Confirmation)* of the District, and not pursuant to any common plan of financing of the District, by the issuance by the Board of Supervisors of the County, in the name of the District, of Notes under Sections 53850 *et seq.* of the Act, designated generally as the District's "2011-2012 [Subordinate]** Tax and Revenue Anticipation Notes, Series ___" in one or more of the following Series, in order of priority of payment as described herein:

(1) the Series A Notes, being the initial Series of Notes issued under this Resolution, together with one or more Series of Additional Notes issued in accordance with the provisions of Section 2(B) hereof and payable on a parity with the Series A Notes (collectively, the "Senior Notes"); and

(2) one or more Series of Additional Notes issued in accordance with the provisions of Section 2(B) hereof and payable on a subordinate basis to (i) any Senior Notes, and (ii) any previously issued Subordinate Notes if so specified in the related Pricing Confirmation (collectively, the "Subordinate Notes"), which Subordinate Notes shall be identified as such.

Each such Series of Notes shall be issued in the form of one registered note at the principal amount thereof (the "Series Principal Amount") as set forth in the applicable Pricing Confirmation and all such Series Principal Amounts aggregating to the Principal Amount set forth in such Pricing Confirmations, in each case, to bear a series designation, to be dated the date of its respective delivery to the respective initial purchaser thereof, to mature (without option of prior redemption) not more than thirteen (13) months thereafter on a date indicated on

* For purposes of this Resolution, such funds shall be referred to as the "capital fund" and "special revenue fund."

** A Series of Notes shall bear the "Subordinate" designation if it is a Series of Subordinate Notes.

the face thereof and determined in the Pricing Confirmation applicable to such Series of Notes (collectively, the “Maturity Date”), and to bear interest, payable at the applicable maturity (and, if the maturity is longer than twelve (12) months, an additional interest payment shall be payable within twelve (12) months of the issue date, as determined in the applicable Pricing Confirmation) and computed upon the basis of a 360-day year consisting of twelve 30-day months, at a rate not to exceed twelve percent (12%) per annum as determined in the Pricing Confirmation applicable to such Series of Notes and indicated on the face of such Series of Notes (collectively, the “Note Rate”).

With respect to the Certificate Structure, if a Series of Notes as evidenced and represented by the corresponding Series of Certificates is secured in whole or in part by a Credit Instrument and is not paid at maturity or is paid (in whole or in part) by a draw under, payment by or claim upon a Credit Instrument which draw, payment or claim is not fully reimbursed on such date, such Series of Notes shall become a Defaulted Note (as defined in the Trust Agreement), and the unpaid portion thereof with respect to which a Credit Instrument applies for which reimbursement on a draw, payment or claim has not been fully made shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate (as defined in the Trust Agreement). If a Series of Notes as evidenced and represented by the corresponding Series of Certificates is unsecured in whole or in part and is not fully paid at the Maturity Date, the unpaid portion thereof (or the portion thereof to which no Credit Instrument applies which is unpaid) shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate.

With respect to the Bond Pool Structure, if a Series of Pool Bonds issued in connection with a Series of Notes is secured in whole or in part by a Credit Instrument or such Credit Instrument secures the Series of Notes in whole or in part and all principal of and interest on such Series of Notes is not paid in full at maturity or payment of principal of and interest on such Series of Notes is paid (in whole or in part) by a draw under, payment by or claim upon a Credit Instrument which draw, payment or claim is not fully reimbursed on such date, such Series of Notes shall become a Defaulted Note (as defined in the Indenture), and the unpaid portion thereof with respect to which a Credit Instrument applies for which reimbursement on a draw, payment or claim has not been fully made shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate (as defined in the Indenture). If a Series of Notes or the Series of Pool Bonds issued in connection therewith is not so secured in whole or in part and such Series of Notes is not fully paid at the Maturity Date, the unpaid portion thereof (or the portion thereof to which no Credit Instrument applies which is unpaid) shall be deemed outstanding and shall continue to bear interest thereafter until paid at the Default Rate.

In each case set forth in the preceding two paragraphs, the obligation of the District with respect to such Defaulted Note or unpaid Series of Notes shall not be a debt or liability of the District prohibited by Article XVI, Section 18 of the California Constitution and the District shall not be liable thereon except to the extent of the income and revenue provided for Fiscal Year 2011-2012 within the meaning of Article XVI, Section 18 of the California Constitution, as provided in Section 8 hereof.

Both the principal of and interest on each Series of Notes shall be payable in lawful money of the United States of America, but only upon surrender thereof, at the corporate trust

office of U.S. Bank National Association in Los Angeles, California, or as otherwise indicated in the Trust Agreement or the Indenture, as applicable. The Principal Amount may, prior to the issuance of any Series of Notes, be reduced from the Maximum Amount of Borrowing specified above, in the discretion of the Underwriter upon consultation with the Authorized Officer. The Principal Amount shall, prior to the issuance of the last Series of Notes, be reduced from the Maximum Amount of Borrowing specified above if and to the extent necessary to obtain an approving legal opinion of Orrick, Herrington & Sutcliffe LLP (“Bond Counsel”) as to the legality thereof or, if applicable, the exclusion from gross income for federal tax purposes of interest thereon (or on any Series of Pool Bonds related thereto). The Principal Amount shall, prior to the issuance of the last Series of Notes, also be reduced from the Maximum Amount of Borrowing specified above, and other conditions shall be met by the District prior to the issuance of each Series of Notes, if and to the extent necessary to obtain from the Credit Provider that issues the Credit Instrument securing the corresponding Series of Certificates evidencing and representing such Series of Notes or the related Series of Pool Bonds to which such Series of Notes is assigned its agreement to issue the Credit Instrument securing such Series of Certificates or Series of Pool Bonds, as the case may be. Notwithstanding anything to the contrary contained herein, if applicable, the approval of the corresponding Credit Provider of the issuance of such Series of Notes and the decision of the Credit Provider to deliver the Credit Instrument shall be in the sole discretion of the Credit Provider, and nothing herein shall be construed to require the Credit Provider to issue a Credit Instrument or to approve the issuance of such Series of Notes.

In the event the Board of Supervisors of the County fails or refuses to authorize the issuance of the Notes within the time period specified in Section 53853 of the Act, following receipt of this Resolution, this Board hereby authorizes issuance of such Notes, in the District’s name, in one or more series, pursuant to the terms stated in this Section 2 and the terms stated hereafter. The Notes, in one or more series, shall be issued in conjunction with the note or notes (in each case, in one or more series) of one or more other Issuers as part of the Program and within the meaning of Section 53853 of the Act.

(B) Issuance of Additional Notes. The District (or the County on its behalf, as applicable) may at any time issue pursuant to this Resolution, one or more Series of Additional Notes consisting of Senior Notes or Subordinate Notes (including Subordinate Notes that are further subordinated to previously issued Subordinate Notes, as provided in the applicable Pricing Confirmation), subject in each case to the following specific conditions, which are hereby made conditions precedent to the issuance of any such Series of Additional Notes:

(1) The District shall not have issued any tax and revenue anticipation notes relating to the 2011-2012 fiscal year except (a) in connection with the Program under this Resolution, or (b) notes secured by a pledge of its Unrestricted Revenues (as defined in Section 8) that is subordinate in all respects to the pledge of its Unrestricted Revenues hereunder; the District shall be in compliance with all agreements and covenants contained herein; and no Event of Default shall have occurred and be continuing with respect to any such outstanding previously issued notes or Series of Notes.

(2) The aggregate Principal Amount of Notes issued and at any time outstanding hereunder shall not exceed any limit imposed by law, by this Resolution or

by any resolution of the Board amending or supplementing this Resolution (each a “Supplemental Resolution”).

(3) Whenever the District shall determine to issue, execute and deliver any Additional Notes pursuant to this Section 2(B), the Series Principal Amount of which, when added to the Series Principal Amounts of all Series of Notes previously issued by the District, would exceed the Maximum Amount of Borrowing authorized by this Resolution, the District shall adopt a Supplemental Resolution amending this Resolution to increase the Maximum Amount of Borrowing as appropriate and shall submit such Supplemental Resolution to the Board of Supervisors of the County as provided in Section 53850 *et seq.* of the Act with a request that the County issue such Series of Additional Notes in the name of the District as provided in Sections 2(A) and 9 hereof. The Supplemental Resolution may contain any other provision authorized or not prohibited by this Resolution relating to such Series of Additional Notes.

(4) The District may issue a Series of Additional Notes that are Senior Notes payable on a parity with all other Series of Senior Notes of the District or that are Subordinate Notes payable on a parity with one or more Series of outstanding Subordinate Notes, only if it obtains (a) the consent of each Credit Provider relating to each previously issued Series of Notes that will be on a parity with such Series of Additional Notes, and (b) evidence that no rating then in effect with respect to any outstanding Series of Certificates or Series of Bonds, as applicable, from a Rating Agency will be withdrawn, reduced, or suspended solely as a result of the issuance of such Series of Additional Notes (a “Rating Confirmation”). Except as provided in Section 8, the District may issue one or more Series of Additional Notes that are subordinate to all previously issued Series of Notes of the District without Credit Provider consent or a Rating Confirmation. The District may issue tax and revenue anticipation notes other than in connection with the Program under this Resolution only if such notes are secured by a pledge of its Unrestricted Revenues that is subordinate in all respects to the pledge of its Unrestricted Revenues hereunder.

(5) Before such Additional Notes shall be issued, the District shall file or cause to be filed the following documents with the Trustee:

(a) An Opinion of Counsel to the District to the effect that (A) such Additional Notes constitute the valid and binding obligations of the District, (B) such Additional Notes are special obligations of the District and are payable from the moneys pledged to the payment thereof in this Resolution, and (C) the applicable Supplemental Resolution, if any, has been duly adopted by the District.

(b) A certificate of the District certifying as to the incumbency of its officers and stating that the requirements of this Section 2(B) have been met.

(c) A certified copy of this Resolution and any applicable Supplemental Resolution.

(d) If this Resolution was amended by a Supplemental Resolution to increase the Maximum Amount of Borrowing, the resolution of the County Board of Supervisors approving such increase in the Maximum Amount of Borrowing and the issuance of such Additional Notes, or evidence that the County Board of Supervisors has elected to not issue such Additional Notes.

(e) An executed counterpart or duly authenticated copy of the applicable Certificate Purchase Agreement or Note Purchase Agreement.

(f) A Pricing Confirmation relating to the Series of Additional Notes duly executed by an Authorized Officer (as defined in Section 4).

(g) The Series of Additional Notes duly executed by the applicable County representatives as provided in Section 9 hereof, or executed by the applicable Authorized Officers if the County shall have declined to issue the Series of Additional Notes in the name of the District, either in connection with the initial issuance of the Series A Notes or in connection with any Supplemental Resolution increasing the Maximum Amount of Borrowing.

(h) If the Additional Notes are to be parity Senior Notes or parity Subordinate Notes, the Credit Provider consent(s) and Rating Confirmation(s) required pursuant to paragraph (4) above.

Upon the delivery to the Trustee of the foregoing instruments and, if the Bond Pool Structure is implemented, satisfaction of the provisions of Section 2.12 of the Indenture with regard to the issuance of a corresponding Series of Additional Bonds (as defined therein), the Trustee shall authenticate and deliver said Additional Notes to, or upon the written request of, the District. Upon execution and delivery by the District and authentication by the Trustee, said Additional Notes shall be valid and binding obligations of the District notwithstanding any defects in satisfying any of the foregoing requirements.

Section 3. Form of Notes. Each Series of the Notes shall be issued in fully registered form without coupons and shall be substantially in the form and substance set forth in Exhibit A, attached hereto and by reference incorporated herein, the blanks in said form to be filled in with appropriate words and figures.

Section 4. Sale of Notes; Delegation. Any one of the President or Chairperson of the Board, the Superintendent, the Assistant Superintendent for Business, the Assistant Superintendent for Administrative Services, the business manager, director of business or fiscal services or chief financial/business officer of the District, as the case may be, or, in the absence of said officer, his or her duly appointed assistant (each an "Authorized Officer"), is hereby authorized and directed to negotiate, with the Underwriter (if the Certificate Structure is implemented) or the Authority (if the Bond Pool Structure is implemented), an interest rate or rates on each Series of the Notes to the stated maturity or maturities thereof, which shall not, in any individual case, exceed twelve percent (12%) per annum (per Series of Notes), and the purchase price to be paid by the Underwriter or the Authority, as applicable, for the respective Series of the Notes, which purchase price shall be at a discount which when added to the

District's share of the costs of issuance shall not be more than the greater of (a) one percent (1%) of (i) the Principal Amount of the Note, if only one Series of Notes is issued or (ii) the Series Principal Amount of each individual Series of Notes, if more than one series is issued, or (b) two thousand five hundred dollars (\$2,500). If such interest rate and price and other terms of the sale of the Series of Notes set out in the Pricing Confirmation applicable to such Series of Notes are acceptable to said Authorized Officer, said Authorized Officer is hereby further authorized and directed to execute and deliver the pricing confirmation supplement applicable to such Series of Notes to be delivered by the Underwriter (on behalf of itself, if the Certificate Structure is implemented and on behalf of the Authority, if the Bond Pool Structure is implemented) to the District on a date within five (5) days, or such longer period of time as agreed by the Underwriter or the Authority, as applicable, of said negotiation of interest rates and purchase price during the period from May 1, 2011 through June 15, 2012 (the "Pricing Confirmation"), substantially in the form presented to this meeting as Schedule I to the Certificate Purchase Agreement or the Note Purchase Agreement, as applicable, with such changes therein as said Authorized Officer shall require or approve, and such other documents or certificates required to be executed and delivered thereunder or to consummate the transactions contemplated hereby or thereby, for and in the name and on behalf of the District, such approval by this Board and such officer to be conclusively evidenced by such execution and delivery. In the event more than one Series of Notes are issued, a separate Pricing Confirmation shall be executed and delivered corresponding to each Series of Notes. Any Authorized Officer is hereby further authorized to execute and deliver, prior to the execution and delivery of the Pricing Confirmation applicable to a Series of Notes, the Certificate Purchase Agreement or the Note Purchase Agreement applicable to such Series of Notes, substantially in the forms presented to this meeting, which forms are hereby approved, with such changes therein as said officer shall require or approve, such approval to be conclusively evidenced by such execution and delivery; provided, however, that any such Certificate Purchase Agreement or Note Purchase Agreement shall not be effective and binding on the District until the execution and delivery of the corresponding Pricing Confirmation. Delivery of a Pricing Confirmation by fax or telecopy of an executed copy shall be deemed effective execution and delivery for all purposes. If requested by said Authorized Officer at his or her option, any duly authorized deputy or assistant of such Authorized Officer may approve said interest rate or rates and price by execution of the Certificate Purchase Agreement or the Note Purchase Agreement(s), as applicable, and/or the corresponding Pricing Confirmation(s).

Section 5. Program Approval. The District hereby delegates to the Authority the authority to select which structure (*i.e.*, the Certificate Structure or the Bond Pool Structure) shall be implemented, with the Authorized Officer of the District accepting and approving such selection by execution of the applicable Pricing Confirmation.

(A) Certificate Structure. If the Certificate Structure is implemented, each Series of Notes of the District shall be combined with notes of other Issuers into a Series of Certificates as set forth in general terms in the Pricing Confirmation (which need not include specific information about such other notes or Issuers) applicable to such Series of Notes, and shall be marketed and sold simultaneously with such other notes of that Series with such credit support (if any) referred to in the Pricing Confirmation, and shall be evidenced and represented by the Certificates which shall evidence and represent proportionate, undivided interests in such Series of Notes in the proportion that the face amount of such Series of Notes bears to the total

aggregate face amount of such Series of Notes and the notes issued by other Issuers which the Series of Certificates represent. Such Certificates may be delivered in book-entry form.

The District hereby delegates to the Authority the authority to select the Credit Instrument(s), Credit Provider(s) and Credit Agreement(s), if any, for each Series of Certificates which evidences and represents interests of the owners thereof in the related Series of Notes of the District and the notes issued by other Issuers evidenced and represented by such Series of Certificates, all of which shall be identified in, and approved by the Authorized Officer of the District executing, the Pricing Confirmation for such Series of Notes, the Trust Agreement and the Credit Agreement(s) (if any), for and in the name and on behalf of the District, such approval of such officer to be conclusively evidenced by the execution of the Pricing Confirmation, the Trust Agreement and the Credit Agreement(s) (if any).

The form of Trust Agreement, alternative general types of Credit Instruments and forms of Credit Agreements, if any, presented to this meeting are hereby approved, and each Authorized Officer is hereby authorized and directed to execute and deliver the Trust Agreement and the Credit Agreement(s), if applicable, which shall be identified in the Pricing Confirmation for the related Series of Notes, in substantially one or more of said forms (a substantially final form of Credit Agreement to be delivered to such Authorized Officer concurrent with the Pricing Confirmation), with such changes therein as said officer shall require or approve, such approval of this Board and such officer to be conclusively evidenced by the execution of the Trust Agreement, Credit Agreement(s) and Pricing Confirmation, respectively.

The form of the Preliminary Official Statement presented to this meeting is hereby approved, and the Underwriter is hereby authorized to distribute the Preliminary Official Statement in connection with the offering and sale of each Series of Certificates. Each Authorized Officer is hereby authorized and directed to provide the Underwriter with such information relating to the District as the Underwriter shall reasonably request for inclusion in the Preliminary Official Statement for each Series of Certificates. Upon inclusion of the information relating to the District therein, the Preliminary Official Statement for the applicable Series of Certificates shall be, except for certain omissions permitted by Rule 15c2-12 of the Securities Exchange Act of 1934, as amended (the "Rule"), deemed final within the meaning of the Rule; provided that no representation is made as to the information contained in a Preliminary Official Statement relating to the other Issuers or any Credit Provider, and the Authority is hereby authorized to certify on behalf of the District that each Preliminary Official Statement is, as of its date, deemed final within the meaning of the Rule. If, at any time prior to the execution of a Pricing Confirmation, any event occurs as a result of which the information contained in the related Preliminary Official Statement relating to the District might include an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the District shall promptly notify the Underwriter. The Authority is hereby authorized and directed, at or after the time of the sale of any Series of Certificates, for and in the name and on behalf of the District, to execute a final Official Statement in substantially the form of the Preliminary Official Statement presented to this meeting, with such additions thereto or changes therein as the Authority may approve, such approval to be conclusively evidenced by the execution and delivery thereof.

The Trustee is authorized and directed to execute each Series of Certificates on behalf of the District pursuant to the terms and conditions set forth in the related Trust Agreement, in the aggregate principal amount specified in the Trust Agreement, and substantially in the form and otherwise containing the provisions set forth in the form of the Certificate contained in the Trust Agreement. When so executed, each Series of Certificates shall be delivered by the Trustee to the Underwriter upon payment of the purchase price thereof, pursuant to the terms of the Trust Agreement and the applicable Certificate Purchase Agreement.

Subject to Section 8 hereof, the District hereby agrees that if a Series of Notes as evidenced and represented by a Series of Certificates shall become a Defaulted Note, the unpaid portion thereof or the portion to which a Credit Instrument applies for which full reimbursement on a draw, payment or claim has not been made by the Maturity Date shall be deemed outstanding and shall not be deemed to be paid until (i) the Credit Provider providing a Credit Instrument with respect to such Series of Certificates, and therefore, if applicable, all or a portion of such Series of Notes, if any, has been reimbursed for any drawings, payments or claims made under the Credit Instrument with respect to such Series of Notes, including interest accrued thereon, as provided therein and in the applicable Credit Agreement, and (ii) the holders of the Series of Certificates which evidence and represent such Series of Notes are paid the full principal amount represented by the unsecured portion of such Series of Notes plus interest accrued thereon (calculated at the Default Rate) to the date of deposit of such aggregate required amount with the Trustee. For purposes of clause (ii) of the preceding sentence, holders of the applicable Series of Certificates will be deemed to have received such principal amount and such accrued interest upon deposit of such moneys with the Trustee.

The District agrees to pay or cause to be paid, in addition to the amounts payable under each Series of Notes, any fees or expenses of the Trustee and, to the extent permitted by law, if such Series of Notes as evidenced and represented by the related Series of Certificates is secured in whole or in part by a Credit Instrument, any Predefault Obligations and Reimbursement Obligations (to the extent not payable under such Series of Notes), (i) arising out of an "Event of Default" hereunder or (ii) arising out of any other event (other than an event arising solely as a result of or otherwise attributable to a default by any other Issuer). In the case described in (ii) above with respect to Predefault Obligations, the District shall owe only the percentage of such fees, expenses and Predefault Obligations equal to the ratio of the Principal Amount (or Series Principal Amount as applicable) of its Series of Notes over the aggregate Principal Amounts (or Series Principal Amounts, as applicable) of all series of notes, including such Series of Notes, of the Series of Certificates of which such Series of Notes is a part, at the time of original issuance of such Series of Certificates. Such additional amounts will be paid by the District within twenty-five (25) days of receipt by the District of a bill therefor from the Trustee.

If the Certificate Structure is implemented, any Authorized Officer is hereby authorized to execute and deliver any Information Return for Tax-Exempt Governmental Obligations, Form 8038-G of the Internal Revenue Service ("Form 8038-G"), in connection with the issuance of a Tax-Exempt (as defined in Section 7) Series of Notes and the related Series of Certificates. To the extent permitted by law, the Authority, the Trustee, the Underwriter and Bond Counsel are each hereby authorized to execute and deliver any Form 8038-G for and on behalf of the District in connection with the issuance of a Tax-Exempt Series of Notes and the related Series of Certificates, as directed by an Authorized Officer of the District.

(B) Bond Pool Structure. If the Bond Pool Structure is implemented, the Pricing Confirmation for a Series of Notes may, but shall not be required to, specify the Series of Pool Bonds to which such Series of Notes will be assigned (but need not include information about other series of notes assigned to the same pool or their Issuers).

The District hereby delegates to the Authority the authority to select the Credit Instrument(s), Credit Provider(s) and Credit Agreement(s), if any, for each Series of Senior Bonds and corresponding Series of Subordinate Bonds, if any, to which each Series of Notes issued by the District will be assigned, all of which shall be identified in, and approved by the Authorized Officer of the District executing, the Pricing Confirmation for such Series of Notes and the Credit Agreement(s) (if any), for and in the name and on behalf of the District, such approval of such officer to be conclusively evidenced by the execution of the Pricing Confirmation and the Credit Agreement(s) (if any).

The alternative general types of Credit Instruments and the forms of Credit Agreements, if any, presented to this meeting are hereby approved, and each Authorized Officer is hereby authorized and directed to execute and deliver a Credit Agreement(s), if any, which shall be identified in the Pricing Confirmation for the related Series of Notes, in substantially one or more of said forms (a substantially final form of Credit Agreement to be delivered to such Authorized Officer concurrent with the Pricing Confirmation), with such changes therein as said officer shall require or approve, such approval of this Board and such officer to be conclusively evidenced by the execution of the Credit Agreement and Pricing Confirmation, respectively.

The form of Indenture presented to this meeting is hereby acknowledged and approved, and it is acknowledged that the Authority will execute and deliver the Indenture and one or more Supplemental Indentures, which shall be identified in the Pricing Confirmation applicable to the Series of Notes to be issued, in substantially one or more of said forms with such changes therein as the Authorized Officer who executes such Pricing Confirmation shall require or approve (substantially final forms of the Indenture and the Supplemental Indenture (if applicable) to be delivered to the Authorized Officer concurrently with the Pricing Confirmation applicable to the Series of Notes to be issued), such approval of such Authorized Officer and this Board to be conclusively evidenced by the execution of the Pricing Confirmation applicable to such Series of Notes. It is acknowledged that the Authority is authorized and requested to issue one or more Series of Pool Bonds (consisting of a Series of Senior Bonds and, if desirable, a corresponding Series of Subordinate Bonds) pursuant to and as provided in the Indenture as finally executed and, if applicable, each Supplemental Indenture as finally executed.

Each Authorized Officer is hereby authorized and directed to provide the Underwriter with such information relating to the District as the Underwriter shall reasonably request for inclusion in the Preliminary Official Statement(s) and Official Statement(s) of the Authority relating to a Series of Pool Bonds. If, at any time prior to the execution of a Pricing Confirmation, any event occurs as a result of which the information contained in the corresponding Preliminary Official Statement or other offering document relating to the District might include an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, the District shall promptly notify the Underwriter.

Subject to Section 8 hereof, the District hereby agrees that if a Series of Notes shall become a Defaulted Note, the unpaid portion thereof or the portion to which a Credit Instrument applies for which full reimbursement on a draw, payment or claim has not been made by the Maturity Date shall be deemed outstanding and shall not be deemed to be paid until (i) any Credit Provider providing a Credit Instrument with respect to such Series of Notes or the Series of Pool Bonds issued in connection with such Series of Notes, has been reimbursed for any drawings, payments or claims made under the Credit Instrument with respect to such Series of Notes, including interest accrued thereon, as provided therein and in the applicable Credit Agreement, and (ii) the holders of such Series of Notes or the Series of the Pool Bonds issued in connection with such Series of Notes are paid the full principal amount represented by the unsecured portion of such Series of Notes plus interest accrued thereon (calculated at the Default Rate) to the date of deposit of such aggregate required amount with the Trustee. For purposes of clause (ii) of the preceding sentence, holders of such Series of Pool Bonds will be deemed to have received such principal amount and such accrued interest upon deposit of such moneys with the Trustee.

The District agrees to pay or cause to be paid, in addition to the amounts payable under each Series of Notes, any fees or expenses of the Trustee and, to the extent permitted by law, if such Series of Notes is secured in whole or in part by a Credit Instrument (by virtue of the fact that the corresponding Series of Pool Bonds is secured by a Credit Instrument), any Predefault Obligations and Reimbursement Obligations (to the extent not payable under such Series of Notes), (i) arising out of an "Event of Default" hereunder or (ii) arising out of any other event (other than an event arising solely as a result of or otherwise attributable to a default by any other Issuer). In the case described in (ii) above with respect to Predefault Obligations, the District shall owe only the percentage of such fees, expenses and Predefault Obligations equal to the ratio of the Principal Amount (or Series Principal Amount as applicable) of its Series of Notes over the aggregate Principal Amounts (or Series Principal Amounts, as applicable) of all series of notes, including such Series of Notes, assigned to the Series of Pool Bonds issued in connection with such Series of Notes, at the time of original issuance of such Series of Pool Bonds. Such additional amounts will be paid by the District within twenty-five (25) days of receipt by the District of a bill therefor from the Trustee.

(C) Appointment of Professionals. Piper Jaffray & Co. (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as underwriter for the Program, the law firm of Orrick, Herrington & Sutcliffe LLP (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as bond counsel for the Program, and the law firm of Kutak Rock LLP (and/or such other firm or firms as shall be selected by the Authority as designated in the applicable Pricing Confirmation and approved and accepted by an Authorized Officer by the execution of such Pricing Confirmation) is hereby appointed and/or approved as special counsel to the District in connection with the Program.

Section 6. No Joint Obligation.

(A) Certificate Structure. If the Certificate Structure is implemented, each Series of Notes of the District shall be marketed and sold simultaneously with the notes of other Issuers and shall be aggregated and combined with such notes of other Issuers participating in the Program into a Series of Certificates evidencing and representing an interest in several, and not joint, obligations of each Issuer. The obligation of the District to owners of a Series of Certificates is a several and not a joint obligation and is strictly limited to the District's repayment obligation under this Resolution, the resolution of the County providing for the issuance of the Note, if applicable, and the applicable Series of Notes as evidenced and represented by such Series of Certificates. Owners of Certificates, to the extent of their interest in a Series of Notes, shall be treated as owners of such Series of Notes and shall be entitled to all the rights and security thereof; including the right to enforce the obligations and covenants contained in this Resolution and such Series of Notes. The District hereby recognizes the right of the owners of a Series of Certificates acting directly or through the Trustee to enforce the obligations and covenants contained in the Series of Notes evidenced and represented thereby, this Resolution and the Trust Agreement. The District shall be directly obligated to each owner of a Series of Certificates for the principal and interest payments on the Series of Notes evidenced and represented by such Certificates without any right of counterclaim or offset arising out of any act or failure to act on the part of the Trustee.

(B) Bond Pool Structure. If the Bond Pool Structure is implemented, each Series of Notes will be issued in conjunction with a series of notes of one or more other Issuers and will be assigned to a Pool in order to secure a corresponding Series of Pool Bonds. In all cases, the obligation of the District to make payments on or in respect to each Series of its Notes is a several and not a joint obligation and is strictly limited to the District's repayment obligation under this Resolution, the resolution of the County providing for the issuance of the Note, if applicable, and such Series of Notes.

Section 7. Disposition of Proceeds of Notes. The moneys received from the sale of each Series of Notes evidenced and represented by a Series of Certificates or each Series of Pool Bonds issued in connection with a Series of Notes, as the case may be, allocable to the District's share of the costs of issuance (which shall include any fees and expenses in connection with the related Credit Instrument(s) applicable to such Series of Notes or Series of Pool Bonds) shall be deposited in an account in the Costs of Issuance Fund established for such Series of Notes or such Series of Pool Bonds, as applicable, and held and invested by the Trustee under the Trust Agreement or the Indenture, as applicable, and expended as directed by the Underwriter (if the Certificate Structure is implemented) or the Authority (if the Bond Pool Structure is implemented) on Costs of Issuance as provided in the Trust Agreement or the Indenture, as applicable. The moneys allocable to each Series of Notes from the sale of the corresponding Series of Certificates or Pool Bonds, as applicable, net of the District's share of the costs of issuance, is hereby designated the "Deposit to Proceeds Subaccount" and shall be deposited in the District's Proceeds Subaccount attributed to such Series of Notes hereby authorized to be created pursuant to, and held and invested by the Trustee under, the Trust Agreement or the Indenture, as applicable, for the District and said moneys may be used and expended by the District for any purpose for which it is authorized to use and expend moneys, upon requisition from such Proceeds Subaccount as specified in the Trust Agreement or the Indenture, as

applicable. The Pricing Confirmation applicable to each Series of Notes shall set forth such amount of the Deposit to Proceeds Subaccount. Each Authorized Officer is hereby authorized to approve the amount of such Deposit to Proceeds Subaccount. Subject to Section 8 hereof, the District hereby covenants and agrees to replenish amounts on deposit in each Proceeds Subaccount attributed to a Series of its Note to the extent practicable from any source of available funds up to an amount equal to the unreplenished withdrawals from such Proceeds Subaccount.

The Trustee shall transfer to each Payment Account (hereinafter defined) relating to a Series of Notes from amounts on deposit in the related Proceeds Subaccount attributed to such Series of Notes on the first day of each Repayment Period (as defined hereinafter) (or such other day of each Repayment Period designated in the Pricing Confirmation applicable to a Series of Notes), amounts which, taking into consideration anticipated earnings thereon to be received by the Maturity Date, are equal to the percentages of the principal and interest due with respect to such Series of Notes at maturity for the corresponding Repayment Period set forth in such Pricing Confirmation; provided, however, that on the twentieth date of the next to last Repayment Period designated in such Pricing Confirmation (or such other day designated in the Pricing Confirmation applicable to a Series of Notes), or, if only one Repayment Period is applicable to a Series of Notes, on the twentieth day of the month preceding the Repayment Period designated in such Pricing Confirmation (or such other day designated in the Pricing Confirmation applicable to a Series of Notes), the Trustee shall transfer all remaining amounts in the Proceeds Subaccount attributed to the Series of Notes to the related Payment Account all as and to the extent provided in the Trust Agreement or the Indenture, as applicable; provided, however, that with respect to the transfer in or prior to any such Repayment Period, as applicable, if said amount in the Proceeds Subaccount attributed to a Series of Notes is less than the corresponding percentage set forth in the Pricing Confirmation applicable to the related Series of Notes of the principal and interest due with respect to such Series of Notes at maturity, the Trustee shall transfer to the related Payment Account attributed to such Series of Notes of the District all amounts on deposit in the Proceeds Subaccount attributed to such Series of Notes on the day designated for such Repayment Period.

For Notes issued in calendar 2011, in the event either (A) the Series Principal Amount of any Tax-Exempt Series of Notes, together with the aggregate amount of all tax-exempt obligations (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2011, will, at the time of the issuance of such Tax-Exempt Series of the Notes (as indicated in the certificate of the District executed as of the date of issuance of such Tax-Exempt Series of Notes (each "District Certificate")) exceed fifteen million dollars (\$15,000,000), or (B) the Series Principal Amount of any Tax-Exempt Series of Notes, together with the aggregate amount of all tax-exempt obligations not used to finance school construction (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2011, will, at the time of the issuance of such Tax-Exempt Series of Notes (as indicated in the related District Certificate), exceed five million dollars (\$5,000,000), the second following paragraph will apply. In such case, the District shall be deemed a "Safe Harbor Issuer" with respect to such Tax-Exempt Series of Notes.

For Notes issued in calendar year 2012, in the event either (A) the Series Principal Amount of any Tax-Exempt Series of Notes, together with the aggregate amount of all tax-exempt obligations (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2012, will, at the time of the issuance of such Tax-Exempt Series of the Notes (as indicated in the certificate of the District executed as of the date of issuance of such Tax-Exempt Series of Notes (each “District Certificate”)) exceed fifteen million dollars (\$15,000,000), or (B) the Series Principal Amount of any Tax-Exempt Series of Notes, together with the aggregate amount of all tax-exempt obligations not used to finance school construction (including any tax-exempt leases, but excluding private activity bonds), issued and reasonably expected to be issued by the District (and all subordinate entities of the District) during calendar year 2012, will, at the time of the issuance of such Tax-Exempt Series of Notes (as indicated in the related District Certificate), exceed five million dollars (\$5,000,000), the following paragraph will apply. In such case, the District shall be deemed a “Safe Harbor Issuer” with respect to such Tax-Exempt Series of Notes.

Amounts in any Proceeds Subaccount relating to a Tax-Exempt Series of Notes of the District and attributable to cash flow borrowing shall be withdrawn and expended by the District for any purpose for which the District is authorized to expend funds from the general fund of the District, but, with respect to general fund expenditures, only to the extent that on the date of any withdrawal no other funds are available for such purposes without legislation or judicial action or without a legislative, judicial or contractual requirement that such funds be reimbursed. If on no date that is within six months from the date of issuance of each Tax-Exempt Series of Notes, the balance in the related Proceeds Subaccount attributable to cash flow borrowing and treated for federal tax purposes as proceeds of such Tax-Exempt Series of Notes is low enough so that the amounts in the Proceeds Subaccount attributable to such Tax-Exempt Series of Notes qualify for an exception from the rebate requirements (the “Rebate Requirements”) of Section 148 of the Internal Revenue Code of 1986 (the “Code”), the District shall promptly notify the Trustee in writing and, to the extent of its power and authority, comply with instructions from Orrick, Herrington & Sutcliffe LLP, Bond Counsel, supplied to it by the Trustee as the means of satisfying the Rebate Requirements.

The term “Tax-Exempt” shall mean, with respect to interest on any obligations of a state or local government, that such interest is excluded from the gross income of the holders thereof for federal income tax purposes, whether or not such interest is includable as an item of tax preference or otherwise includable directly or indirectly for purposes of calculating other tax liabilities, including any alternative minimum tax or environmental tax under the Code. Each Series of Notes issued hereunder (or any Series of Pool Bonds related thereto) may be issued as a Tax-Exempt Series of Notes or such that the interest on such Series of Notes is not Tax-Exempt.

Section 8. Source of Payment.

(A) Pledge. The term “Unrestricted Revenues” shall mean the taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for Fiscal Year 2011-2012 which will be received by or will accrue to the District during such fiscal year for the general fund and, if so indicated in a Pricing Confirmation, capital fund and/or special revenue fund (or similarly named fund or funds as

indicated in such Pricing Confirmation) of the District and which are lawfully available for the payment of current expenses and other obligations of the District. As security for the payment of the principal of and interest on all Series of Notes issued hereunder, subject to the payment priority provisions of Section 17 hereof and this Section 8, the District hereby pledges the first Unrestricted Revenues to be received by the District in the periods specified in each Pricing Confirmation as Repayment Periods (each individual period a “Repayment Period” and collectively “Repayment Periods”), in an amount equal to the percentages of the principal and interest due with respect to each Series of Notes at maturity for the corresponding Repayment Period specified in such Pricing Confirmations (the “Pledged Revenues”).

(B) Lien and Charge. As provided in Section 53856 of the Act, all Series of Notes issued hereunder and the interest thereon, subject to the payment priority provisions of Section 17 hereof and this Section 8, shall be a first lien and charge against, and shall be payable from the first moneys received by the District from, the Pledged Revenues.

(C) General Obligation. As provided in Section 53857 of the Act, notwithstanding the provisions of Section 53856 of the Act and of subsection (B) of this Section, all Series of Notes issued hereunder shall be general obligations of the District and, in the event that on the tenth Business Day (as defined in the Trust Agreement or the Indenture, as applicable) of each such Repayment Period (or such other day of each Repayment Period designated in the Pricing Confirmation applicable to a Series of Notes) the District has not received sufficient Unrestricted Revenues to permit the deposit into each Payment Account of the full amount of Pledged Revenues to be deposited therein from said Unrestricted Revenues in such Repayment Period, then the amount of any deficiency shall be satisfied and made up from any other moneys of the District lawfully available for the payment of the principal of all Series of Notes and the interest thereon, as and when such other moneys are received or are otherwise legally available, in the following order of priority: first, to satisfy pro-rata any deficiencies attributable to any Series of Senior Notes; second, to satisfy pro-rata any deficiencies attributable to any Series of Subordinate Notes (except for any Series of Subordinate Notes described in the next clause); and thereafter, to satisfy any deficiencies attributable to any other Series of Subordinate Notes that shall have been further subordinated to previously issued Series of Subordinate Notes in the applicable Pricing Confirmation, in such order of priority.

(D) Payment Accounts. In order to effect, in part, the pledge provided for in subsection (A) of this Section, the District agrees to the establishment and maintenance as a special fund of the District of a separate Payment Account for each Series of Notes issued hereunder (each a “Payment Account”) by the Trustee under the Trust Agreement or the Indenture, as applicable, and the Trustee is hereby appointed as the responsible agent to maintain such fund until the payment of the principal of the corresponding Series of Notes and the interest thereon, and the District hereby covenants and agrees to cause to be deposited directly in each Payment Account (and shall request specific amounts from the District’s funds on deposit with the County Treasurer for such purpose) a pro-rata share (as provided below) of the first Unrestricted Revenues received in each Repayment Period specified in the Pricing Confirmation(s) and any Unrestricted Revenues received thereafter until the amount on deposit in each Payment Account, taking into consideration anticipated investment earnings thereon to be received by the Maturity Date applicable to the respective Series of Notes (as set forth in a certificate from the Underwriter to the Trustee) is equal in the respective Repayment Periods

identified in the Pricing Confirmation applicable to such Series of Notes to the percentages of the principal of and interest due with respect to such Series of Notes at maturity specified in the Pricing Confirmation applicable to such Series of Notes; provided that such deposits shall be made in the following order of priority: first, pro-rata to the Payment Account(s) attributable to any applicable Series of Senior Notes; second, pro-rata to the Payment Account(s) attributable to any applicable Series of Subordinate Notes (except for any Series of Subordinate Notes described in the next clause); and thereafter, to the Payment Account(s) attributable to any other applicable Series of Subordinate Notes that shall have been further subordinated to previously issued Series of Subordinate Notes in the applicable Pricing Confirmation, in such order of priority.

Subject to the payment priority provisions of Section 17 hereof and this Section 8, any moneys placed in the Payment Account attributed to a Series of Notes shall be for the benefit of (i) the owners of the applicable Series of Certificates if the Certificate Structure is implemented and the holders of the Series of Pool Bonds issued in connection with the Pool of which such Series of Notes is a part if the Bond Pool Structure is implemented, and (ii) (to the extent provided in the Trust Agreement or the Indenture, as applicable) the Credit Provider(s), if any. Subject to the payment priority provisions of Section 17 hereof and this Section 8, the moneys in the Payment Account attributed to the Series of Notes shall be applied only for the purposes for which the Payment Account is created until the principal of such Series of Notes and all interest thereon are paid or until provision has been made for the payment of the principal of such Series of Notes at maturity of such Series of Notes with interest to maturity (in accordance with the requirements for defeasance of the related Series of Certificates or Series of Bonds, as applicable, as set forth in the Trust Agreement or the Indenture, as applicable) and, if applicable (to the extent provided in the Trust Agreement or the Indenture, as applicable, and, if applicable, the corresponding Credit Agreement), the payment of all Predefault Obligations and Reimbursement Obligations owing to the corresponding Credit Provider.

(E) Determination of Repayment Periods. With respect to each Series of Notes, the length of any individual Repayment Period determined in the related Pricing Confirmation shall not exceed the greater of three (3) consecutive calendar months or ninety (90) days and the number of Repayment Periods determined in the related Pricing Confirmation shall not exceed six (6); provided, however, that (1) the first Repayment Period of any Series of Subordinate Notes shall not occur prior to the end of the last Repayment Period of any outstanding Series of Notes of a higher priority without the consent of each Credit Provider for such outstanding Notes; and (2) if the first Repayment Period of any Series of Subordinate Notes overlaps the last Repayment Period of any outstanding Series of Notes of a higher priority, no deposits shall be made in the Payment Account of such Subordinate Notes until all required amounts shall have been deposited into the Payment Account(s) of all outstanding Series of Notes of a higher priority without the consent of each Credit Provider for such outstanding Notes. Any Authorized Officer is hereby authorized to approve the determination of the Repayment Periods and percentages of the principal and interest due with respect to each Series of Notes at maturity required to be on deposit in the related Payment Account in each Repayment Period, all as specified in the Pricing Confirmation applicable to such Series of Notes, by executing and delivering the Pricing Confirmation applicable to such Series of Notes, such execution and delivery to be conclusive evidence of approval by this Board and such Authorized Officer.

(F) Application of Moneys in Payment Accounts. On any interest payment date (if different from the Maturity Date) and on the Maturity Date of a Series of Notes, the moneys in the Payment Account attributed to such Series of Notes shall be transferred by the Trustee, to the extent necessary, to pay, in the case of an interest payment date, the interest, and in the case of the Maturity Date, the principal of and interest with respect to such Series of Notes or to reimburse the Credit Provider(s) for payments made under or pursuant to the Credit Instrument(s), subject to the payment priority provisions of Section 17 hereof and this Section 8. In the event that moneys in the Payment Account attributed to any Series of Notes are insufficient to pay the principal of and/or interest with respect to such Series of Notes in full on an interest payment date and/or the Maturity Date, moneys in such Payment Account together with moneys in the Payment Accounts of all other outstanding Series of Notes issued by the District shall be applied in the following priority:

- (1) with respect to all Series of Senior Notes:
 - a. first, to pay interest with respect to all Series of Senior Notes pro-rata;
 - b. second, (if on the Maturity Date) to pay principal of all Series of Senior Notes pro-rata;
 - c. third, to reimburse each Credit Provider for payment, if any, of interest with respect to all Series of Senior Notes pro-rata (or on such other basis as set for in the Trust Agreement or the Indenture, as applicable);
 - d. fourth, to reimburse each Credit Provider for payment, if any, of principal with respect to all Series of Senior Notes pro-rata (or on such other basis as set for in the Trust Agreement or the Indenture, as applicable);
 - e. fifth, to pay pro-rata (or on such other basis as set for in the Trust Agreement or the Indenture, as applicable) any Reimbursement Obligations of the District and any of the District's pro rata share of Predefault Obligations owing to each Credit Provider relating to all Series of Senior Notes, as applicable;
- (2) then, with respect to all Series of Subordinate Notes (except for any Series of Subordinate Notes described in paragraph (3) below), to make the pro-rata payments corresponding to each such Series of Subordinate Notes equivalent to the payments described above in paragraphs (1)(a) through (e), in such order;
- (3) then, with respect to all other Series of Subordinate Notes that have been further subordinated to previously issued Series of Subordinate Notes in the applicable Pricing Confirmation, to make the pro-rata payments corresponding to each such Series of Subordinate Notes equivalent to the payments described above in paragraphs (1)(a) through (e), in such order; and
- (4) lastly, to pay any other Costs of Issuance not previously disbursed.

Any moneys remaining in or accruing to the Payment Account attributed to each such Series of Notes after the principal of all the Series of Notes and the interest thereon and any Predefault Obligations and Reimbursement Obligations, if applicable, and obligation, if any, to pay any rebate amounts in accordance with the provisions of the Trust Agreement or the Indenture, as applicable, have been paid, or provision for such payment has been made, if any, shall be transferred by the Trustee to the District, subject to any other disposition required by the Trust Agreement, the Indenture or the related Credit Agreement(s), as applicable.

Nothing herein shall be deemed to relieve the District from its obligation to pay its Note of any Series in full on the applicable Maturity Date(s).

(G) Financial Reports and Deficiency Reports. If, as of the first Business Day (as defined in the Trust Agreement or the Indenture, as applicable) of each Repayment Period (or such other day of each Repayment Period designated in the Pricing Confirmation applicable to a Series of Notes), beginning in the Repayment Period designated in Section 3.03 of the Trust Agreement or the Indenture, as applicable, the total amount on deposit in the District's Payment Account applicable to any Series of Notes and the Proceeds Subaccount applicable to such Series of Notes, taking into consideration anticipated earnings thereon to the Maturity Date of such Series of Notes, is less than the amount required to be on deposit in the Payment Account attributed to such Series of Notes in such Repayment Period (as specified in the Pricing Confirmation applicable to the Series of Notes) and any outstanding Predefault Obligations and Reimbursement Obligations (if any), the District shall promptly file with the Trustee, the Underwriter and the corresponding Credit Provider, if any, a Financial Report, and on the tenth Business Day of such Repayment Period (or such other day of each Repayment Period designated in the Pricing Confirmation applicable to a Series of Notes), if applicable, a Deficiency Report, in substantially the forms set forth as Exhibits C and D to the Trust Agreement or the Indenture, as applicable, and shall provide such other information as the corresponding Credit Provider(s), if any, shall reasonably request. In the event of such deficiency, the District shall have no further right to requisition any moneys from any Proceeds Subaccount applicable to any Series of its Notes issued pursuant to this Resolution.

(H) Investment of Moneys in Proceeds Subaccounts and Payment Accounts. Moneys in the Proceeds Subaccount attributed to each Series of Notes and the Payment Account attributed to such Series of Notes shall be invested by the Trustee pursuant to the Trust Agreement or the Indenture, as applicable, in an investment agreement or agreements and/or other Permitted Investments as described in and under the terms of the Trust Agreement or the Indenture, as applicable, and as designated in the Pricing Confirmation applicable to such Series of Notes. The type of initial investments to be applicable to the proceeds of the Series of Notes shall be determined by the District as designated in the Pricing Confirmation applicable to such Series of Notes. In the event the District designates an investment agreement or investment agreements as the investments, the District hereby appoints the bidding agent designated in the Pricing Confirmation (the "Bidding Agent") as its designee as a party authorized to solicit bids on or negotiate the terms of the investment agreement or investment agreements and hereby authorizes and directs the Trustee to invest such funds pursuant to such investment agreement or investment agreements (which (i) shall be with a provider or providers, or with a provider or providers whose obligations are guaranteed or insured by a financial entity, the senior debt or investment contracts or obligations under its investment contracts of which are rated in one of

the two highest long-term rating categories by the rating agency or agencies then rating the applicable Series of Certificates or Series of Pool Bonds (each, a “Rating Agency”), or whose commercial paper rating is in the highest rating category (with regard to any modifiers) of each such Rating Agencies, or (ii) shall be fully collateralized by investments listed in subsection (1) of the definition of Permitted Investments set forth in the Trust Agreement or the Indenture, as applicable, as required by such Rating Agencies to be rated in one of the two highest rating categories, and shall be acceptable to the corresponding Credit Provider, and the particulars of which pertaining to interest rate or rates and investment provider or providers will be set forth in the Pricing Confirmation applicable to such Series of Notes) and authorizes the Trustee to enter into such investment agreement or agreements on behalf of the District. The Bidding Agent, on behalf of itself and any investment broker retained by it, is authorized to accept a fee from the investment provider in an amount not in excess of 0.2% of the amount reasonably expected, as of the date of acquisition of the investment contract, to be invested under the investment contract over its term. Each Authorized Officer is hereby authorized and directed to execute and deliver such side letter or letters as are reasonably required by an investment agreement provider, acknowledging such investment and making reasonable representations and covenants with respect thereto. The District’s funds in the Proceeds Subaccount attributed to each Series of Notes and the Payment Account attributed to such Series of Notes shall be accounted for separately. Any such investment by the Trustee shall be for the account and risk of the District, and the District shall not be deemed to be relieved of any of its obligations with respect to any Series of Notes, the Predefault Obligations or Reimbursement Obligations, if any, by reason of such investment of the moneys in its Proceeds Subaccount applicable to such Series of Notes or the Payment Account applicable to such Series of Notes.

Notwithstanding any other investment policy of the District heretofore or hereafter adopted, the investment policy of the District pertaining to each Series of Notes and all funds and accounts established in connection therewith shall be consistent with, and the Board hereby authorizes investment in, the Permitted Investments. Any investment policy adopted by the Board hereafter in contravention of the foregoing shall be deemed to modify the authorization contained herein only if it shall specifically reference this Resolution and Section.

Section 9. Execution of Note. Any one of the Treasurer of the County, or, in the absence of said officer, his or her duly appointed assistant, the Chairperson of the Board of Supervisors of the County or the Auditor (or comparable financial officer) of the County shall be authorized to execute each Note of any Series issued hereunder by manual or facsimile signature and the Clerk of the Board of Supervisors of the County or any Deputy Clerk shall be authorized to countersign each such Note by manual or facsimile signature and to affix the seal of the County to each such Note either manually or by facsimile impression thereof. In the event the Board of Supervisors of the County fails or refuses to authorize issuance of the Series of Notes as referenced in Section 2 hereof, any one of the President or Chairperson of the governing board of the District or any other member of such board shall be authorized to execute the Note by manual or facsimile signature and the Secretary or Clerk of the governing board of the District, the Superintendent of the District, the Assistant Superintendent for Business, the Assistant Superintendent for Administrative Services, the business manager, director of business or fiscal services or chief financial/business officer of the District, as the case may be, or any duly appointed assistant thereto, shall be authorized to countersign each such Note by manual or facsimile signature. Said officers of the County or the District, as applicable, are hereby

authorized to cause the blank spaces of each such Note to be filled in as may be appropriate pursuant to the applicable Pricing Confirmation. Said officers are hereby authorized and directed to cause the Trustee, as registrar and authenticating agent, to authenticate and accept delivery of each such Note pursuant to the terms and conditions of the corresponding Certificate Purchase Agreement or Note Purchase Agreement, as applicable, this Resolution and the Trust Agreement or Indenture, as applicable. In case any officer whose signature shall appear on any Series of Notes shall cease to be such officer before the delivery of such Series of Notes, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Each Series of the Notes shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Trustee and showing the date of authentication. Each Series of the Notes shall not be valid or obligatory for any purpose or be entitled to any security or benefit under this Resolution unless and until such certificate of authentication shall have been duly executed by the Trustee by manual signature, and such certificate of authentication upon any such Series of Notes shall be conclusive evidence that such has been authenticated and delivered under this Resolution. The certificate of authentication on a Series of Notes shall be deemed to have been executed by the Trustee if signed by an authorized officer of the Trustee. The Notes need not bear the seal of the District, if any.

Section 10. Note Registration and Transfer. (A) As long as any Series of the Notes remains outstanding, the District shall maintain and keep, at the principal corporate trust office of the Trustee, books for the registration and transfer of each Series of the Notes. Each Series of the Notes shall initially be registered in the name of the Trustee under the Trust Agreement or Indenture, as applicable, to which such Series of the Notes is assigned. Upon surrender of a Note of a Series for transfer at the office of the Trustee with a written instrument of transfer satisfactory to the Trustee, duly executed by the registered owner or its duly authorized attorney, and upon payment of any tax, fee or other governmental charge required to be paid with respect to such transfer, the County or the District, as applicable, shall execute and the Trustee shall authenticate and deliver, in the name of the designated transferee, a fully registered Note of the same Series. For every transfer of a Note of a Series, the District, the County or the Trustee may make a charge sufficient to reimburse it for any tax, fee or other governmental charge required to be paid with respect to the transfer, which sum or sums shall be paid by the person requesting such transfer as a condition precedent to the exercise of the privilege of making such transfer.

(B) Subject to Section 6 hereof, the County, the District and the Trustee and their respective successors may deem and treat the person in whose name a Note of a Series is registered as the absolute owner thereof for all purposes, and the County, the District and the Trustee and their respective successors shall not be affected by any notice to the contrary, and payment of or on account of the principal of such Note shall be made only to or upon the order of the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

(C) Any Note of a Series may, in accordance with its terms, be transferred upon the books required to be kept by the Trustee, pursuant to the provisions hereof by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Note for cancellation, accompanied by delivery of a written instrument of transfer, duly executed in form approved by the Trustee.

(D) The Trustee or the Authorized Officer of the District, acting separately or together, are authorized to sign any letter or letters of representations which may be required in connection with the delivery of any Series of Certificates or Series of Pool Bonds (in each case, to which such Series of Notes is assigned), if such Series of Certificates and Series of Pool Bonds are delivered in book-entry form.

(E) The Trustee will keep or cause to be kept, at its principal corporate trust office, sufficient books for the registration and transfer of each Note of a Series issued, which shall be open to inspection by the County and the District during regular business hours. Upon presentation for such purpose, the Trustee shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on such books, the Notes of a Series presented as hereinbefore provided.

(F) If any Note of a Series shall become mutilated, the County or the District, as applicable, at the expense of the registered owner of such Note of a Series, shall execute, and the Trustee shall thereupon authenticate and deliver a new Note of like tenor, series and number in exchange and substitution for the Note so mutilated, but only upon surrender to the Trustee of the Note so mutilated. Every mutilated Note so surrendered to the Trustee shall be cancelled by it and delivered to, or upon the order of, the County or the District, as applicable. If any Note of a Series shall be lost, destroyed or stolen, evidence of such loss, destruction or theft may be submitted to the County, the District and the Trustee and, if such evidence be satisfactory to them and indemnity satisfactory to them shall be given, the County or the District, as applicable, at the expense of the registered owner, shall execute, and the Trustee shall thereupon authenticate and deliver a new Note of like tenor, series and number in lieu of and in substitution for the Note so lost, destroyed or stolen (or if any such Note of a Series shall have matured (as of the latest maturity date indicated on the face thereof) or shall be about to mature (as of the latest maturity date indicated on the face thereof), instead of issuing a substitute Note, the Trustee may pay the same without surrender thereof). The Trustee may require payment of a sum not exceeding the actual cost of preparing each new Note issued pursuant to this paragraph and of the expenses which may be incurred by the County or the District, as applicable, and the Trustee in such preparation. Any Note of a Series issued under these provisions in lieu of any Note of a Series alleged to be lost, destroyed or stolen shall constitute an original additional contractual obligation on the part of the County (on behalf of the District) or on the part of the District, as applicable, whether or not the Note of a Series so alleged to be lost, destroyed or stolen be at any time enforceable by anyone, and shall be entitled to the benefits of this Resolution with all other Notes of the same Series secured by this Resolution.

Section 11. Covenants Regarding Transfer of Funds. It is hereby covenanted and warranted by the District that it will not request the County Treasurer to make temporary transfers of funds in the custody of the County Treasurer to meet any obligations of the District during Fiscal Year 2011-2012 pursuant to Article XVI, Section 6 of the Constitution of the State of California; provided, however, that the District may request the County Treasurer to make such temporary transfers of funds if all amounts required to be deposited into the Payment Account(s) of all outstanding Series of Notes (regardless of when due and payable) shall have been deposited into such Payment Account(s).

Section 12. Representations and Covenants.

(A) The District is a political subdivision duly organized and existing under and by virtue of the laws of the State of California and has all necessary power and authority to (i) adopt this Resolution and any supplement hereto, and enter into and perform its obligations under the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement(s), if applicable, and the Credit Agreement(s), if applicable, and (ii) authorize the County to issue one or more Series of Notes on its behalf or, if applicable, issue one or more Series of Notes.

(B) (i) Upon the issuance of each Series of Notes, the District will have taken all action required to be taken by it to authorize the issuance and delivery of such Series of Notes and the performance of its obligations thereunder, (ii) the District has full legal right, power and authority to request the County to issue and deliver such Series of Notes on behalf of the District and to perform its obligations as provided herein and therein, and (iii) if applicable, the District has full legal right, power and authority to issue and deliver each Series of Notes.

(C) The issuance of each Series of Notes, the adoption of this Resolution and the execution and delivery of the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement(s), if applicable, and the Credit Agreement(s), if applicable, and compliance with the provisions hereof and thereof will not conflict with, breach or violate any law, administrative regulation, court decree, resolution, charter, by-laws or other agreement to which the District is subject or by which it is bound.

(D) Except as may be required under blue sky or other securities law of any state or Section 3(a)(2) of the Securities Act of 1933, there is no consent, approval, authorization or other order of, or filing with, or certification by, any regulatory authority having jurisdiction over the District required for the issuance and sale of each Series of Notes or the consummation by the District of the other transactions contemplated by this Resolution except those the District shall obtain or perform prior to or upon the issuance of each Series of Notes.

(E) The District has (or will have prior to the issuance of the first Series of Notes) duly, regularly and properly adopted a budget for Fiscal Year 2011-2012 setting forth expected revenues and expenditures and has (or will have prior to the issuance of the first Series of Notes) complied with all statutory and regulatory requirements with respect to the adoption of such budget. The District hereby covenants that it will (i) duly, regularly and properly prepare and adopt its revised or final budget for Fiscal Year 2011-2012, (ii) provide to the Trustee, the Credit Provider(s), if any, and the Underwriter, promptly upon adoption, copies of such revised or final budget and of any subsequent revisions, modifications or amendments thereto and (iii) comply with all applicable law pertaining to its budget.

(F) The Principal Amount if only one Series of Notes is issued hereunder, and if more than one Series of Notes is issued hereunder, the sum of the Series Principal Amounts of all Series of Notes issued hereunder by or on behalf of the District, plus the interest payable thereon, on the date of issuance of each Series of Notes to be issued, shall not exceed fifty percent (50%) of the estimated amounts of uncollected taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys provided for

Fiscal Year 2011-2012 which will be received by or will accrue to the District during such fiscal year for the general fund and, if applicable, capital fund and/or special revenue fund of the District, all of which will be legally available to pay principal of and interest on such Notes, less amounts, if any, on deposit, on the date of such issuance, in the Payment Accounts attributed to any Series of Notes.

(G) The County has experienced an *ad valorem* property tax collection rate of not less than eighty-five percent (85%) of the average aggregate amount of *ad valorem* property taxes levied within the District in each of the five fiscal years from Fiscal Year 2005-2006 through Fiscal Year 2009-2010, and the District, as of the date of adoption of this Resolution and on the date of issuance of each Series of Notes, reasonably expects the County to have collected and to collect at least eighty-five percent (85%) of such amount for Fiscal Years 2010-2011 and 2011-2012, respectively.

(H) The District (i) is not currently in default on any debt obligation, (ii) to the best knowledge of the District, has never defaulted on any debt obligation, and (iii) has never filed a petition in bankruptcy.

(I) The District's most recent audited financial statements present fairly the financial condition of the District as of the date thereof and the results of operation for the period covered thereby. Except as has been disclosed to the Underwriter and the Credit Provider(s), if any, there has been no change in the financial condition of the District since the date of such audited financial statements that will in the reasonable opinion of the District materially impair its ability to perform its obligations under this Resolution and each Series of Notes. The District agrees to furnish to the Underwriter, the Trustee and the Credit Provider(s), if any, promptly, from time to time, such information regarding the operations, financial condition and property of the District as such party may reasonably request, including the Financial Report and Deficiency Report, if appropriate, appearing as Exhibits C and D to the Trust Agreement or the Indenture, as applicable.

(J) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, arbitrator, governmental or other board, body or official, pending or, to the best knowledge of the District, threatened against or affecting the District questioning the validity of any proceeding taken or to be taken by the District in connection with each Series of Notes, the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement or the Indenture, as applicable, the Credit Agreement(s), if any, or this Resolution, or seeking to prohibit, restrain or enjoin the execution, delivery or performance by the District of any of the foregoing, or wherein an unfavorable decision, ruling or finding would have a materially adverse effect on the District's financial condition or results of operations or on the ability of the District to conduct its activities as presently conducted or as proposed or contemplated to be conducted, or would materially adversely affect the validity or enforceability of, or the authority or ability of the District to perform its obligations under, each Series of Notes, the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, the Trust Agreement or the Indenture, as applicable, the Credit Agreement(s), if any, or this Resolution.

(K) The District will not directly or indirectly amend, supplement, repeal, or waive any portion of this Resolution (i) without the consents of the Credit Provider(s), if any, or (ii) in any way that would materially adversely affect the interests of any holder or owner of any Series of the Notes, Certificates or Pool Bonds, as applicable, issued in connection with any Series of the Notes; provided, however that, if the Program is implemented, the District may adopt one or more Supplemental Resolutions without any such consents in order to increase the Maximum Amount of Borrowing in connection with the issuance of one or more Series of Additional Notes as provided in Section 2(B)(4) hereof.

(L) Upon issuance of a Series of Notes, such Series of Notes, this Resolution and the corresponding Credit Agreement will constitute legal, valid and binding agreements of the District, enforceable in accordance with their respective terms, except as such enforceability may be limited by bankruptcy or other laws affecting creditors' rights generally, the application of equitable principles if equitable remedies are sought, the exercise of judicial discretion in appropriate cases and the limitations on legal remedies against school districts, community college districts and county boards of education, as applicable, in the State of California.

(M) It is hereby covenanted and warranted by the District that all representations and recitals contained in this Resolution are true and correct, and that the District and its appropriate officials have duly taken, or will take, all proceedings necessary to be taken by them, if any, for the levy, receipt, collection and enforcement of the Pledged Revenues in accordance with law for carrying out the provisions of this Resolution and each Series of Notes.

(N) The District shall not incur any indebtedness that is not issued in connection with the Program under this Resolution and that is secured by a pledge of its Unrestricted Revenues unless such pledge is subordinate in all respects to the pledge of Unrestricted Revenues hereunder.

(O) So long as any Credit Provider is not in default under the corresponding Credit Instrument, the District hereby agrees to pay its pro rata share of all Predefault Obligations and all Reimbursement Obligations attributable to the District in accordance with provisions of the applicable Credit Agreement, if any, and/or the Trust Agreement or Indenture, as applicable. Prior to the Maturity Date of a Series of Notes, moneys in the District's Payment Account attributed to such Series of Notes shall not be used to make such payments. The District shall pay such amounts promptly upon receipt of notice from the Credit Provider that such amounts are due to it by instructing the Trustee to pay such amounts to the Credit Provider on the District's behalf by remitting to the Credit Provider moneys held by the Trustee for the District and then available for such purpose under the Trust Agreement or the Indenture, as applicable. If such moneys held by the Trustee are insufficient to pay the District's pro rata share of such Predefault Obligations and all Reimbursement Obligations attributable to the District (if any), the District shall pay the amount of the deficiency to the Trustee for remittance to the Credit Provider.

(P) So long as any Series of Certificates or Pool Bonds executed or issued in connection with a Series of Notes are Outstanding, or any Predefault Obligation or Reimbursement Obligation is outstanding, the District will not create or suffer to be created any

pledge of or lien on such Series of Notes other than the pledge and lien of the Trust Agreement or the Indenture, as applicable.

(Q) As of the date of adoption of this Resolution, based on the most recent report prepared by the Superintendent of Public Instruction of the State of California, the District does not have a negative certification (or except as disclosed in writing to the Underwriter and the Credit Provider(s), if any, a qualified certification) applicable to the fiscal year ending June 30, 2011 (the "Fiscal Year 2010-2011") within the meaning of Section 42133 of the California Education Code. The District covenants that it will immediately deliver a written notice to the Authority, the Underwriter, the Credit Provider(s), if any, and Bond Counsel if it (or, in the case of County Boards of Education, the County Superintendent of Schools) files with the County Superintendent of Schools, the County Board of Education or the State Superintendent of Public Instruction or receives from the County Superintendent of Schools or the State Superintendent of Public Instruction a qualified or negative certification applicable to Fiscal Year 2010-2011 or Fiscal Year 2011-2012 prior to the respective Closing Date referenced in each Pricing Confirmation or the Maturity Date of each Series of Notes.

(R) Except as otherwise approved by the Credit Provider that issued the applicable Credit Instrument, to the extent required by law and by the State Superintendent of Public Instruction, the District fully funded its Reserve for Economic Uncertainties for Fiscal Year 2010-2011 and will fully fund its Reserve for Economic Uncertainties for Fiscal Year 2011-2012.

(S) The District will maintain a positive general fund balance in Fiscal Year 2011-2012.

(T) The District will maintain an investment policy consistent with the policy set forth in Section 8(H) hereof.

(U) The District covenants that it will immediately deliver a written notice to the Authority, the Underwriter, the Credit Provider(s), if any, and Bond Counsel upon the occurrence of any event which constitutes an Event of Default hereunder or would constitute an Event of Default but for the requirement that notice be given, or time elapse, or both.

Section 13. Tax Covenants. (A) The District will not take any action or fail to take any action if such action or failure to take such action would adversely affect the exclusion from gross income of the interest payable on each Tax-Exempt Series of Notes (or on any Tax-Exempt Series of Pool Bonds related thereto) under Section 103 of the Code. Without limiting the generality of the foregoing, the District will not make any use of the proceeds of any Tax-Exempt Series of the Notes or any other funds of the District which would cause any Tax-Exempt Series of the Notes (or on any Tax-Exempt Series of Pool Bonds related thereto) to be an "arbitrage bond" within the meaning of Section 148 of the Code, a "private activity bond" within the meaning of Section 141(a) of the Code, or an obligation the interest on which is subject to federal income taxation because it is "federally guaranteed" as provided in Section 149(b) of the Code. The District, with respect to the proceeds of each Tax-Exempt Series of the Notes, will comply with all requirements of such sections of the Code and all regulations of the United

States Department of the Treasury issued or applicable thereunder to the extent that such requirements are, at the time, applicable and in effect.

(B) In the event the District is deemed a Safe Harbor Issuer (as defined in Section 7) with respect to a Tax-Exempt Series of Notes, this subsection (B) shall apply. The District covenants that it shall make all calculations in a reasonable and prudent fashion relating to any rebate of excess investment earnings on the proceeds of each such Tax-Exempt Series of Notes due to the United States Treasury, shall segregate and set aside from lawfully available sources the amount such calculations may indicate may be required to be paid to the United States Treasury, and shall otherwise at all times do and perform all acts and things necessary and within its power and authority, including complying with the instructions of Orrick, Herrington & Sutcliffe LLP, Bond Counsel referred to in Section 7 hereof to assure compliance with the Rebate Requirements. If the balance in the Proceeds Subaccount attributed to cash flow borrowing and treated for federal tax purposes as proceeds of the Tax-Exempt Series of Notes is not low enough to qualify amounts in the Proceeds Subaccount attributed to cash flow borrowing for an exception to the Rebate Requirements on at least one date within the six-month period following the date of issuance of the Tax-Exempt Series of Notes (calculated in accordance with Section 7), the District will reasonably and prudently calculate the amount, if any, of investment profits which must be rebated to the United States and will immediately set aside, from revenues attributable to the Fiscal Year 2011-2012 or, to the extent not available from such revenues, from any other moneys lawfully available, the amount of any such rebate in the Rebate Fund referred to in this Section 13(B). In addition, in such event, the District shall establish and maintain with the Trustee a fund (with separate subaccounts therein for each such Tax-Exempt Series of Notes if more than one series is issued) separate from any other fund established and maintained hereunder and under the Indenture or Trust Agreement, as applicable, designated as the “2011-2012 Tax and Revenue Anticipation Note Rebate Fund” or such other name as the Trust Agreement or the Indenture, as applicable, may designate. There shall be deposited in such Rebate Fund such amounts as are required to be deposited therein in accordance with the written instructions from Bond Counsel pursuant to Section 7 hereof.

(C) Notwithstanding any other provision of this Resolution to the contrary, upon the District’s failure to observe, or refusal to comply with, the covenants contained in this Section 13, no one other than the holders or former holders of each Tax-Exempt Series of Notes, the Certificate or the Bond owners, as applicable, the Credit Provider(s), if any, or the Trustee on their behalf shall be entitled to exercise any right or remedy under this Resolution on the basis of the District’s failure to observe, or refusal to comply with, such covenants.

(D) The covenants contained in this Section 13 shall survive the payment of all Series of the Notes.

Section 14. Events of Default and Remedies.

If any of the following events occurs, it is hereby defined as and declared to be and to constitute an “Event of Default”:

(A) Failure by the District to make or cause to be made the deposits to any Payment Account required to be made hereunder on or before the fifteenth (15th) day

after the date on which such deposit is due and payable, or failure by the District to make or cause to be made any other payment required to be paid hereunder on or before the date on which such payment is due and payable;

(B) Failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed under this Resolution, for a period of fifteen (15) days after written notice, specifying such failure and requesting that it be remedied, is given to the District by the Trustee or any Credit Provider, unless the Trustee and such Credit Provider shall all agree in writing to an extension of such time prior to its expiration;

(C) Any warranty, representation or other statement by or on behalf of the District contained in this Resolution or the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable (including the Pricing Confirmation(s)), or the Credit Agreement(s) or in any requisition or any Financial Report or Deficiency Report delivered by the District or in any instrument furnished in compliance with or in reference to this Resolution or the Certificate Purchase Agreement(s) or the Note Purchase Agreement(s), as applicable, or the Credit Agreement(s) or in connection with any Series of the Notes, is false or misleading in any material respect;

(D) Any event of default constituting a payment default occurs in connection with any other bonds, notes or other outstanding debt of the District;

(E) A petition is filed against the District under any bankruptcy, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction, whether now or hereafter in effect and is not dismissed within 30 days after such filing, but the Trustee shall have the right to intervene in the proceedings prior to the expiration of such 30 days to protect its and the Certificate or the Bond owners' (or Noteholders') interests;

(F) The District files a petition in voluntary bankruptcy or seeking relief under any provision of any bankruptcy, reorganization, arrangement, insolvency, readjustment of debt, dissolution or liquidation law of any jurisdiction, whether now or hereafter in effect, or consents to the filing of any petition against it under such law;

(G) The District admits insolvency or bankruptcy or is generally not paying its debts as such debts become due, or becomes insolvent or bankrupt or makes an assignment for the benefit of creditors, or a custodian (including without limitation a receiver, liquidator or trustee) of the District or any of its property is appointed by court order or appointed by the State Superintendent of Public Instruction or takes possession thereof and such order remains in effect or such possession continues for more than 30 days, but the Trustee shall have the right to intervene in the proceedings prior to the expiration of such 30 days to protect its and the Certificate or the Bond owners' or Noteholders' interests; and

(H) An "Event of Default" under the terms of the resolution, if any, of the County providing for the issuance of the Notes (and any Series thereof).

Whenever any Event of Default referred to in this Section 14 shall have happened and be continuing, subject to the provisions of Section 17 hereof, the Trustee shall, in addition to any other remedies provided herein or by law or under the Trust Agreement or the Indenture, as applicable, have the right, at its option without any further demand or notice, to take one or any combination of the following remedial steps:

(1) Without declaring any Series of Notes to be immediately due and payable, require the District to pay to the Trustee, for deposit into the applicable Payment Account(s) of the District under the Trust Agreement or the Indenture, as applicable, an amount equal to all of the principal of all Series of Notes and interest thereon to the respective final maturity(ies) of such Series of Notes, plus all other amounts due hereunder, and upon notice to the District the same shall become immediately due and payable by the District without further notice or demand; and

(2) Take whatever other action at law or in equity (except for acceleration of payment on any Series of Notes) which may appear necessary or desirable to collect the amounts then due and thereafter to become due hereunder or to enforce any other of its rights hereunder.

Notwithstanding the foregoing, and subject to the provisions of Section 17 hereof and to the terms of the Trust Agreement or the Indenture, as applicable, concerning exercise of remedies which shall control if inconsistent with the following, if any Series of Notes is secured in whole or in part by a Credit Instrument or if a Credit Provider is subrogated to rights under any Series of Notes, as long as each such Credit Provider has not failed to comply with its payment obligations under the corresponding Credit Instrument, each such Credit Provider shall have the right to direct the remedies upon any Event of Default hereunder, and as applicable, prior consent shall be required to any remedial action proposed to be taken by the Trustee hereunder, except that nothing contained herein shall affect or impair the right of action of any owner of a Certificate to institute suit directly against the District to enforce payment of the obligations evidenced and represented by such owner's Certificate.

If any Credit Provider is not reimbursed on any interest payment date applicable to the corresponding Series of Notes for the drawing, payment or claim, as applicable, used to pay principal of and interest on such Series of Notes due to a default in payment on such Series of Notes by the District, as provided in the Trust Agreement or in the Indenture, as applicable, or if any principal of or interest on such Series of Notes remains unpaid after the Maturity Date of such Series of Notes, such Series of Notes shall be a Defaulted Note, the unpaid portion thereof or the portion (including the interest component, if applicable) to which a Credit Instrument applies for which reimbursement on a draw, payment or claim has not been made shall be deemed outstanding and shall bear interest at the Default Rate until the District's obligation on the Defaulted Note is paid in full or payment is duly provided for, all subject to Section 8 hereof.

Section 15. Trustee. The Trustee is hereby appointed as paying agent, registrar and authenticating agent for any and all Series of Notes. The District hereby directs and authorizes the payment by the Trustee of the interest on and principal of any and all Series of Notes when such become due and payable from the corresponding Payment Account held by the Trustee in the name of the District in the manner set forth herein. The District hereby covenants to deposit

funds in each such Payment Account at the times and in the amounts specified herein to provide sufficient moneys to pay the principal of and interest on any and all Series of Notes on the day or days on which each such Series matures. Payment of any and all Series of Notes shall be in accordance with the terms of the applicable Series of Notes and this Resolution and any applicable Supplemental Resolution.

The District hereby agrees to maintain the Trustee under the Trust Agreement or the Indenture, as applicable, as paying agent, registrar and authenticating agent of any and all Series of Notes.

The District further agrees to indemnify, to the extent permitted by law and without making any representation as to the enforceability of this covenant, and save the Trustee, its directors, officers, employees and agents harmless against any liabilities which it may incur in the exercise and performance of its powers and duties under the Trust Agreement or the Indenture, as applicable, including but not limited to costs and expenses incurred in defending against any claim or liability, which are not due to its negligence or default.

Section 16. Sale of Notes. If the Certificate Structure is implemented, each Series of Notes as evidenced and represented by the applicable Series of Certificates shall be sold to the Underwriter, in accordance with the terms of the Certificate Purchase Agreement applicable to such Series of Notes, in each case as hereinbefore approved. If the Bond Pool Structure is implemented, each Series of Notes shall be sold to the Authority in accordance with the terms of the Note Purchase Agreement applicable to such Series of Notes, in each case as hereinbefore approved.

Section 17. Subordination. (a) Anything in this Resolution to the contrary notwithstanding, the indebtedness evidenced by each Series of Subordinate Notes shall be subordinated and junior in right of payment, to the extent and in the manner hereinafter set forth, to all principal of, premium, if any, and interest on each Series of Senior Notes and any refinancings, refundings, deferrals, renewals, modifications or extensions thereof.

In the event of (1) any insolvency, bankruptcy, receivership, liquidation, reorganization, readjustment, composition or other similar proceeding relating to the District or its property, (2) any proceeding for the liquidation, dissolution or other winding-up of the District, voluntary or involuntary, and whether or not involving insolvency or bankruptcy proceedings, (3) any assignment for the benefit of creditors, or (4) any distribution, division, marshalling or application of any of the properties or assets of the District or the proceeds thereof to creditors, voluntary or involuntary, and whether or not involving legal proceedings, then and in any such event, payment shall be made to the parties and in the priority set forth in Section 8(F) hereof, and each party of a higher priority shall first be paid in full before any payment or distribution of any character, whether in cash, securities or other property shall be made in respect of any party of a lower priority.

The subordination provisions of this Section have been entered into for the benefit of the holders of the Series of Senior Notes and any Credit Provider(s) that issues a Credit Instrument with respect to such Series of Senior Notes and, notwithstanding any provision of this

Resolution, may not be supplemented, amended or otherwise modified without the written consent of all such holders and Credit Provider(s).

Notwithstanding any other provision of this Resolution, the terms of this Section shall continue to be effective or be reinstated, as the case may be, if at any time any payment of any Series of Senior Notes is rescinded, annulled or must otherwise be returned by any holder of Series of Senior Notes or such holder's representative, upon the insolvency, bankruptcy or reorganization of the District or otherwise, all as though such payment has not been made.

In no event may any holder of all or any part of the Series of Subordinate Notes, or the corresponding Credit Provider(s), exercise any right or remedy available to it on account of any Event of Default on the Series of Subordinate Notes, (1) at any time at which payments with respect thereto may not be made by the District on account of the terms of this Section, or (2) prior to the expiration of forty-five (45) days after the holders of the Series of Subordinate Notes, or the corresponding Credit Provider(s), shall have given notice to the District and to the holders of the Series of Senior Notes and the corresponding Credit Provider(s), of their intention to take such action.

The terms of this Section, the subordination effected hereby and the rights of the holders of the Series of Senior Notes shall not be affected by (a) any amendment of or addition or supplement to any Series of Senior Notes or any instrument or agreement relating thereto, including without limitation, this Resolution, (b) any exercise or non-exercise of any right, power or remedy under or in respect of any Series of Senior Notes or any instrument or agreement relating thereto, or (c) any waiver, consent, release, indulgence, extension, renewal, modification, delay or other action, inaction or omission, in respect of any Series of Senior Notes or any instrument or agreement relating thereto or any security therefor or guaranty thereof, whether or not any holder of any Series of Subordinate Notes shall have had notice or knowledge of any of the foregoing.

In the event that a Series of Additional Subordinate Notes is further subordinated in the applicable Pricing Confirmation, at the time of issuance thereof, to all previously issued Series of Subordinate Notes of the District, the provisions of this Section 17 relating to Series of Senior Notes shall be applicable to such previously issued Series of Subordinate Notes and the provisions of this Section 17 relating to Series of Subordinate Notes shall be applicable to such Series of Additional Subordinate Notes.

Section 18. Continuing Disclosure Undertaking. The provisions of this Section 18 shall be applicable only if the Certificate Structure is implemented.

(A) The District covenants, for the sole benefit of the owners of each Series of Certificates which evidence and represent the applicable Series of Notes (and, to the extent specified in this Section 18, the beneficial owners thereof), that the District shall:

(1) Provide in a timely manner not later than ten business days after the occurrence of the event, through the Trustee acting as dissemination agent (the "Dissemination Agent"), to the Municipal Securities Rulemaking Board, notice of any of the following events with respect to an outstanding Series of Notes of the District:

- a. Principal and interest payment delinquencies on such Series of Notes and the related Series of Certificates;
- b. Unscheduled draws on debt service reserves reflecting financial difficulties;
- c. Unscheduled draws on credit enhancements reflecting financial difficulties;
- d. Substitution of credit or liquidity providers, or their failure to perform;
- e. Issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);
- f. Tender offers;
- g. Defeasances;
- h. Rating changes; or
- i. Bankruptcy, insolvency, receivership or similar event of the obligated person.

For the purposes of the event identified in subsection i., the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the District in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

(2) Provide in a timely manner not later than ten business days after the occurrence of the event, through the Dissemination Agent, to the Municipal Securities Rulemaking Board, notice of any of the following events with respect to an outstanding Series of Notes of the District, if material:

- a. Unless described in subsection (A)(1)e., adverse tax opinions or other material notices or determinations by the Internal Revenue Service with respect to the tax status of such Series of Notes and the related Series of Certificates or other material events affecting the tax status of such Series of Notes and the related Series of Certificates;

- b. Modifications to rights of owners and beneficial owners of the Series of Certificates which evidence and represent such Series of Notes;
- c. Optional, contingent or unscheduled bond calls;
- d. Release, substitution or sale of property securing repayment of such Series of Notes;
- e. Non-payment related defaults;
- f. The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms; or
- g. Appointment of a successor or additional Trustee or the change of name of a Trustee.

Whenever the District obtains knowledge of the occurrence of an event described in subsection (A)(2) of this Section, the District shall determine if such event would be material under applicable federal securities laws. The Authority and the Dissemination Agent shall have no responsibility for such determination and shall be entitled to conclusively rely upon the District's determination.

If the District learns of the occurrence of an event described in subsection (A)(1) of this Section, or determines that the occurrence of an event described in subsection (A)(2) of this Section would be material under applicable federal securities laws, the District shall within ten business days of occurrence, through the Dissemination Agent, file a notice of such occurrence with the Municipal Securities Rulemaking Board. The District shall promptly provide the Authority and the Dissemination Agent with a notice of such occurrence which the Dissemination Agent agrees to file with the Municipal Securities Rulemaking Board.

All documents provided to the Municipal Securities Rulemaking Board shall be provided in an electronic format, as prescribed by the Municipal Securities Rulemaking Board, and shall be accompanied by identifying information, as prescribed by the Municipal Securities Rulemaking Board.

(B) In the event of a failure of the District to comply with any provision of this Section, any owner or beneficial owner of the related Series of Certificates may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section. A default under this Section shall not be deemed an Event of Default under Section 14 hereof, and the sole remedy under this Section in the event of any failure of the District to comply with this Section shall be an action to compel performance.

(C) For the purposes of this Section, a "beneficial owner" shall mean any person which has the power, directly or indirectly, to make investment decisions concerning ownership

of any Certificates of the Series which evidences and represents such Series of Notes (including persons holding Certificates through nominees, depositories or other intermediaries and any Credit Provider as a subrogee).

(D) The District's obligations under this Section shall terminate upon the legal defeasance, prior redemption or payment in full of its Note. If such termination occurs prior to the final maturity of the related Series of Certificates, the District shall give notice of such termination in the same manner as for a listed event under subsection (A)(1) of this Section.

(E) The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Section. In no event shall the Dissemination Agent be responsible for preparing any notice or report or for filing any notice or report which it has not received in a timely manner and in a format suitable for reporting. Nothing in this Section shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Section or any other means of communication, or including any other notice of occurrence of a listed event under subsection (A)(1) or (A)(2) of this Section (each, a "Listed Event"), in addition to that which is required by this Section. If the District chooses to include any information in any notice of occurrence of a Listed Event in addition to that which is specifically required by this Section, the District shall have no obligation under this Section to update such information or include it in any future notice of occurrence of a Listed Event.

(F) Notwithstanding any other provision of this Resolution, the District with the consent of the Dissemination Agent and notice to the Authority may amend this Section, and any provision of this Section may be waived, provided that the following conditions are satisfied:

(1) If the amendment or waiver relates to the provisions of subsection (A) of this Section, it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the applicable Series of Notes and the related Series of Certificates, or the type of business conducted;

(2) The undertaking, as amended or taking into account such waiver, would in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the applicable Series of Notes and the related Series of Certificates, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(3) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the owners or beneficial owners of the related Certificates. In the event of any amendment or waiver of a provision of this Section, notice of such change shall be given in the same manner as for an event listed under subsection (A)(1) of this Section, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver; provided, however, the District shall be responsible for preparing such narrative explanation.

(G) The Dissemination Agent shall have only such duties as are specifically set forth in this Section. The Dissemination Agent shall not be liable for the exercise of any of its rights hereunder or for the performance of any of its obligations hereunder or for anything whatsoever hereunder, except only for its own willful misconduct or gross negligence. Absent gross negligence or willful misconduct, the Dissemination Agent shall not be liable for an error of judgment. No provision hereof shall require the Dissemination Agent to expend or risk its own funds or otherwise incur any financial or other liability or risk in the performance of any of its obligations hereunder, or in the exercise of any of its rights hereunder, if such funds or adequate indemnity against such risk or liability is not reasonably assured to it. The District hereby agrees to compensate the Dissemination Agent for its reasonable fees in connection with its services hereunder, but only from the District's share of the costs of issuance deposited in the Costs of Issuance Fund held and invested by the Trustee under the Trust Agreement.

(H) This section shall inure solely to the benefit of the District, the Dissemination Agent, the Underwriter, any Credit Provider and owners and beneficial owners from time to time of the Certificates, and shall create no rights in any other person or entity.

Section 19. Approval of Actions. The aforementioned officers of the County or the District, as applicable, are hereby authorized and directed to execute each Series of Notes and to cause the Trustee to authenticate and accept delivery of each Series of Notes pursuant to the terms and conditions of the applicable Certificate Purchase Agreement and Trust Agreement or the applicable Note Purchase Agreement and the Indenture, as applicable. All actions heretofore taken by the officers and agents of the County, the District or this Board with respect to the sale and issuance of the Notes and participation in the Program are hereby approved, confirmed and ratified and the officers and agents of the County and the officers of the District are hereby authorized and directed, for and in the name and on behalf of the District, to do any and all things and take any and all actions and execute any and all certificates, requisitions, agreements, notices, consents, and other documents, including tax certificates, letters of representations to the securities depository, investment contracts (or side letters or agreements thereto), other or additional municipal insurance policies or credit enhancements or credit agreements or insurance commitment letters, if any, and closing certificates, which they, or any of them, may deem necessary or advisable in order to consummate the lawful issuance and delivery of each Series of Notes, execution or issuance and delivery of the corresponding Series of Certificates or Series of Pool Bonds, as applicable, and investment of the proceeds thereof, in accordance with, and related transactions contemplated by, this Resolution. The officers of the District referred to above in Section 4 hereof, and the officers of the County referred to above in Section 9 hereof, are hereby designated as "Authorized District Representatives" under the Trust Agreement or the Indenture, as applicable.

In the event that any Series of Notes or a portion thereof is secured by a Credit Instrument, the Authorized Officer is hereby authorized and directed to provide the applicable Credit Provider with any and all information relating to the District as such Credit Provider may reasonably request.

Section 20. Proceedings Constitute Contract. The provisions of each Series of Notes and of this Resolution shall constitute a contract between the District and the registered owner of such Series of Notes, the registered owners of the Series of Certificates or Bonds to which such

Series of Notes is assigned, and the corresponding Credit Provider(s), if any, and such provisions shall be enforceable by mandamus or any other appropriate suit, action or proceeding at law or in equity in any court of competent jurisdiction, and shall be irrevocable.

Section 21. Limited Liability. Notwithstanding anything to the contrary contained herein or in any Series of Notes or in any other document mentioned herein or related to any Series of Notes or to any Series of Certificates or Series of Pool Bonds to which such Series of Notes may be assigned, the District shall not have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby except to the extent payable from moneys available therefor as set forth in Section 8 hereof, and the County is not liable for payment of any Note or any other obligation of the District hereunder.

Section 22. Severability. In the event any provision of this Resolution shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 23. Submittal of Resolution to County. The Secretary or Clerk of the Board of the District is hereby directed to submit one certified copy each of this Resolution to the Clerk of the Board of Supervisors of the County, to the Treasurer of the County and to the County Superintendent of Schools.

EXHIBIT A
FORM OF NOTE

R-1 \$ _____

_____ DISTRICT/_____ BOARD OF EDUCATION
COUNTY OF _____, CALIFORNIA
2011-2012 [SUBORDINATE]* TAX AND REVENUE ANTICIPATION NOTE, SERIES __

Date of
Original Issue

REGISTERED OWNER: U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE

SERIES PRINCIPAL AMOUNT: _____ DOLLARS

Interest Rate		Maturity Date		
___%		_____, 2012		
First Repayment Period	Second Repayment Period	Third Repayment Period	Fourth Repayment Period	Fifth Repayment Period
___% of the total of [principal] [interest] [principal and interest] due at maturity	___% of the total of [principal] [interest] [principal and interest] due at maturity	___% of the total of [principal] [interest] [principal and interest] due at maturity	___% of the total of [principal] [interest] [principal and interest] due at maturity	100% of the total of principal and interest due at maturity**

FOR VALUE RECEIVED, the District/Board of Education designated above (the “District”), located in the County designated above (the “County”), acknowledges itself indebted to and promises to pay on the maturity date specified above to the registered owner identified above, or registered assigns, the principal amount specified above, together with interest thereon from the date hereof until the principal amount shall have been paid, payable [on _____ 1, 2012 and] on the maturity date specified above in lawful money of the United States of America, at the rate of interest specified above (the “Note Rate”). Principal of and interest on this Note are payable in such coin or currency of the United States as at the time of payment is legal tender for payment of private and public debts, such principal and interest to be paid upon surrender hereof at the principal corporate trust office of U.S. Bank National Association in Los Angeles, California, or its successor in trust (the “Trustee”). Interest shall be calculated on the basis of a 360-day year, consisting of twelve 30-day months, in like lawful money from the date hereof until the maturity date specified above and, if funds are not provided for payment at the maturity, thereafter on the basis of a 360-day year for actual days elapsed until payment in full of said principal sum. Both the principal of and interest on this Note shall be payable only to the registered owner hereof upon surrender of this Note as the same shall fall due; provided, however, no interest shall be payable for any period after maturity during which the holder hereof fails to properly present this Note for payment. If the District fails to pay interest on this Note on any interest payment date or to pay the principal of or interest on this Note on the

* To bear this designation if this Note is a Series of Subordinate Notes.

** Length and number of Repayment Periods and percentages and amount of principal of Note shall be determined in Pricing Confirmation (as defined in the Resolution).

maturity date or the [Credit Provider(s)] (as defined in the Resolution hereinafter described), if any, is not reimbursed in full for the amount drawn on or paid pursuant to the [Credit Instrument(s)] (as defined in the Resolution) to pay all or a portion of the principal of and interest on this Note on the date of such payment, this Note shall become a Defaulted Note (as defined and with the consequences set forth in the Resolution).

[It is hereby certified, recited and declared that this Note (the “Note”) represents an authorized issue of the Note in the aggregate principal amount authorized, executed and delivered pursuant to and by authority of a resolution of the governing board of the District duly passed and adopted heretofore, under and by authority of Article 7.6 (commencing with Section 53850) of Chapter 4, Part 1, Division 2, Title 5 of the California Government Code (the “Resolution”), to all of the provisions and limitations of which the owner of this Note, by acceptance hereof, assents and agrees. Pursuant to and as more particularly provided in the Resolution, additional notes may be issued by the District secured by a lien on a parity with the lien securing this Note.]*

[It is hereby certified, recited and declared that this Note (the “Note”) represents an authorized issue of the Note in the aggregate principal amount authorized, executed and delivered pursuant to and by authority of certain resolutions of the governing boards of the District and the County duly passed and adopted heretofore, under and by authority of Article 7.6 (commencing with Section 53850) of Chapter 4, Part 1, Division 2, Title 5 of the California Government Code (collectively, the “Resolution”), to all of the provisions and limitations of which the owner of this Note, by acceptance hereof, assents and agrees. Pursuant to and as more particularly provided in the Resolution, additional notes may be issued by the District secured by a lien on a parity with the lien securing this Note.]**

The term “Unrestricted Revenues” means the taxes, income, revenue, cash receipts and other moneys provided for Fiscal Year 2011-2012 which will be received by or will accrue to the District during such fiscal year for the general fund [and capital fund and/or special revenue fund] of the District and which are lawfully available for the payment of current expenses and other obligations of the District. As security for the payment of the principal of and interest on the Note, subject to the payment priority provisions contained in the Resolution, the District has pledged the first Unrestricted Revenues of the District received in the Repayment Periods set forth on the face hereof in an amount equal to the corresponding percentages of principal of, and [in the final Repayment Period,] interest due on, the Note at maturity set forth on the face hereof (such pledged amounts being hereinafter called the “Pledged Revenues”). As provided in Section 53856 of the California Government Code, subject to the payment priority provisions contained in the Resolution, the Note and the interest thereon shall be a first lien and charge against, and shall be payable from the first moneys received by the District from, the Pledged Revenues. As provided in Section 53857 of the California Government Code, notwithstanding the provisions of Section 53856 of the California Government Code and the foregoing, the Note shall be a general obligation of the District and, in the event that on [the tenth business day of each such Repayment Period], the District has not received sufficient Unrestricted Revenues to permit the deposit into the payment account established for the Note of the full amount of Pledged

* This paragraph is applicable only if the Note is issued by the District.

** This paragraph is applicable only if the Note is issued by the County.

Revenues to be deposited therein from said Unrestricted Revenues in such Repayment Period as provided in the Resolution, then the amount of any deficiency shall be satisfied and made up from any other moneys of the District lawfully available for the payment of the principal of the Note and the interest thereon, as and when such other moneys are received or are otherwise legally available, as set forth in the Resolution and subject to the payment priority provisions contained therein. The full faith and credit of the District is not pledged to the payment of the principal of or interest on this Note. The County is not liable for payment of this Note.

This Note is transferable, as provided by the Resolution, only upon the books of the District kept at the office of the Trustee, by the registered owner hereof in person or by its duly authorized attorney, upon surrender of this Note for transfer at the office of the Trustee, duly endorsed or accompanied by a written instrument of transfer in form satisfactory to the Trustee duly executed by the registered owner hereof or its duly authorized attorney, and upon payment of any tax, fee or other governmental charge required to be paid with respect to such transfer, a fully registered Note will be issued to the designated transferee or transferees.

The [County, the]* District and the Trustee may deem and treat the registered owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and [the County,]* the District and the Trustee shall not be affected by any notice to the contrary.

This Note shall not be valid or become obligatory for any purpose until the Certificate of Authentication and Registration hereon shall have been signed by the Trustee.

It is hereby certified that all of the conditions, things and acts required to exist, to have happened and to have been performed precedent to and in the issuance of this Note do exist, have happened and have been performed in due time, form and manner as required by the Constitution and statutes of the State of California and that the amount of this Note, together with all other indebtedness of the District, does not exceed any limit prescribed by the Constitution or statutes of the State of California.

[IN WITNESS WHEREOF, the Board of Supervisors of the County has caused this Note to be executed by the manual or facsimile signature of a duly authorized officer of the County and countersigned by the manual or facsimile signature of its duly authorized officer and caused its official seal to be affixed hereto either manually or by facsimile impression hereon as of the date of authentication set forth below.]*

* Applicable only if the Note is issued by the County.

[IN WITNESS WHEREOF, the governing board of the District has caused this Note to be executed by the manual or facsimile signature of a duly authorized officer of the District and countersigned by the manual or facsimile signature of its duly authorized officer as of the date of authentication set forth below.]**

[COUNTY OF _____]*
[DISTRICT/_____
BOARD OF EDUCATION]**

By _____
Title:

[(SEAL)]

Countersigned

By _____
Title:

** This paragraph is applicable only if the Note is issued by the District.

CERTIFICATE OF AUTHENTICATION AND REGISTRATION

This Note is the Note mentioned in the within-mentioned Resolution authenticated on the following date:

U.S. BANK NATIONAL ASSOCIATION,
as Trustee

BY _____
AUTHORIZED OFFICER

ASSIGNMENT

For Value Received, the undersigned, _____, hereby sells, assigns and transfers unto _____ (Tax Identification or Social Security No. _____) the within Note and all rights thereunder, and hereby irrevocably constitutes and appoints _____ attorney to transfer the within Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must correspond with the name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by an eligible guarantor institution.

SECRETARY'S CERTIFICATE

I, _____, Secretary of the Governing Board of the [Insert name of District] District/ [Insert name of County if District is an Office of Education] Board of Education, hereby certify as follows:

The foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Governing Board of the District/Board of Education duly and regularly held at the regular meeting place thereof on the __ day of _____, 2011, of which meeting all of the members of said Governing Board had due notice and at which a majority thereof were present; and at said meeting said resolution was adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

An agenda of said meeting was posted at least 72 hours before said meeting at _____, _____, California, a location freely accessible to members of the public, and a brief general description of said resolution appeared on said agenda.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect. The Maximum Amount of Borrowing specified in the foregoing resolution is \$_____.

Dated: _____, 2011

Secretary of the Governing Board
of the [Insert Name of District] District/ [Insert
name of County if District is an Office of
Education] Board of Education

BOARD REPORT NO. 11-2-101B

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: José D. Nuñez, Vice Chancellor, Facilities Planning Maintenance & Operations, 650-358-6836

**RATIFICATION OF ELECTRICITY SERVICE AGREEMENT
WITH CONSTELLATION NEWENERGY, INC.**

On September 25, 2002 (Board Report No. 02-9-104B), the Board approved ratification of an electricity service agreement with AES/NewEnergy, Inc. (now known as Constellation NewEnergy, Inc.). The Board subsequently approved renewals of the agreement since then.

The Community College League, together with the League's Energy Consultant and with Constellation NewEnergy (CNE), has worked closely with participating Districts to ascertain if remaining on direct access electrical service is in their best interests. By procuring direct access electricity, the District preserves its ability to purchase electricity in the future using this method, thus retaining the best opportunity to achieve favorable market rates for the commodity, as well as lock in costs for budgeting purposes. Furthermore, returning to bundled service requires a three-year commitment to that procurement method, exposing the District to potential new exit fees should we want to return to direct access. For these reasons, together with the proven benefits of being on direct access since 1998, procuring direct access electricity from an Energy Service Provider (ESP) is in the District's best interest.

The District's current contract with CNE is good through June 30, 2011 and has a fixed rate of \$0.055194 per kWh. Current market rates for electricity have been favorable for direct access customers. The District is able to lock in a fixed price with CNE for fiscal year 2011-2012 at \$0.051495 per kWh and for fiscal year 2012-2013 at \$0.060267 per kWh. California Independent System Operator (ISO) charges, all applicable taxes, and any new California Public Utilities Commission or Department of Water and Power charges are passed through to the District. Energy distribution charges will continue to be billed directly by PG&E.

RECOMMENDATION

It is recommended that the Board ratify the agreement with Constellation NewEnergy, Inc. for provision of direct access electric energy service, as detailed above, for the period of July 1, 2011 through June 30, 2013.

BOARD REPORT NO. 11-2-102B

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: Barbara Christensen, Director of Community/Government Relations,
574-6510

**APPROVAL OF REVISIONS TO DISTRICT RULES AND REGULATIONS:
POLICIES 1.05, STUDENT TRUSTEE; 2.06, RULES AND REGULATIONS;
2.07, POLICY DEVELOPMENT; 2.80, RECOGNITION: HONORARY DEGREE,
PRESIDENTIAL MEDALLION, NAMING OF FACILITIES;
5.02, NON-REPRESENTED EMPLOYEES: WORK YEAR AND WORKDAY;
5.06, NON-REPRESENTED EMPLOYEES: CONFLICT RESOLUTION**

In the continuing effort to review and update District Rules and Regulations, the above referenced policies have been added or amended.

The revision to Policy 2.07 is in response to the Board's request to add a broad statement in Rules and Regulations regarding compliance with regulations.

The revisions to Policies 2.06, 5.02 and 5.06 were approved by the District Shared Governance Council at its February 7, 2011 meeting. Policies 1.05 and 2.80 are not within the purview of the Council, but were shared as information items at the meeting on February 7.

RECOMMENDATION

It is recommended that the Board approve the revisions to the above referenced policies.

1.05 Student Trustee

PREAMBLE: In order to ensure that students have the opportunity to participate effectively in District governance and to express their opinions about important governance initiatives and issues, the Board welcomes the inclusion of a Student Trustee on the Board of Trustees. The Board encourages each College to promote their very best candidates for this office each year, by encouraging students who are deeply committed to their College and the interests of students to apply for the position. The Board believes that with a competitive election process on each campus each year, the very best candidates will emerge and that will ensure that student interests are effectively represented. The Board expects that each College will have opportunities for students from their College to serve as Student Trustee.

1. A Student Trustee shall serve ~~a one year term~~ as a nonvoting member of the Board beginning June 1 each year. The student member shall be seated with the Board and shall be recognized as a full member of the Board at meetings. The student member ~~is entitled to~~ may participate in discussion of issues and receive all materials presented to members of the Board (except for closed session materials). The rights of the Student Trustee shall be limited to those mandated in the Education Code except that the Student Trustee shall have the right to make or second motions and will have the right to exercise an advisory vote. The responsibilities of the Student Trustee shall be those mandated by the Education Code and those approved by the Board including:
 - a. The Student Trustee shall be responsible and accountable to the students of the District and their elected officers.
 - i. The Student Trustee shall study the documents that are presented to the Board of Trustees at regular meetings and study sessions and represent student interests on these matters before the Board.
 - ii. The Student Trustee shall call and attend one District Student Council meeting each month to review the upcoming Board of Trustees' agenda and to discuss issues before the Board of Trustees. In addition, the Student Trustee shall attend Student Council meetings at the Colleges ~~when deemed appropriate~~ at least once per semester.
 - iii. Through the District Student Council, the Student Trustee shall keep the Student Council at each College informed about issues brought before the Board of Trustees and shall seek student input on these issues.
 - ~~i. (The Student Trustee shall make himself/herself informed about those issues which have a direct or significant impact on students of the District and such issues that are brought to the attention of the Student Trustee by any concerned students.~~
 - ~~ii. The Student Trustee shall gather student input and disseminate information by meeting at least once per month, school calendar permitting, at a scheduled meeting of the student government organization at each College and in other ways as appropriate.~~
 - ~~iii. The Student Trustee shall voice the concerns and interests of District students in public meetings of the Board and appropriately seek to persuade the vote of the Board.~~
 - iv. The Student Trustee shall call and attend a Tri-Campus Committee meeting immediately before each public session of the Board.

2. To be eligible to serve as a Student Trustee, a person must meet all statutory requirements, including:
 - a. Be a resident of California.
 - b. Be currently enrolled in one of the Colleges of the San Mateo County Community College District.
 - c. Maintain enrollment in at least ~~five-six~~ semester units ~~during the election period and throughout the Student Trustee's term of office~~, and meet and maintain the minimum standards of scholarship as described in Section 7.35 of Rules and Regulations.
 - d. Not concurrently hold any recognized Associated Student government position in the three Colleges of the San Mateo County Community College District while holding the office of Student Trustee. Students who wish to run for Student Trustee may not be a candidate for President or Vice President of any Associated Students organization.
 - ~~e. Meet any other requirements set by the individual College Associated Students organization in their Constitution or By Laws.~~
 - e. Run for the office of Student Trustee at only one campus.
 - f. A student is not required to give up employment with the District in order to be seated as the Student Trustee.

3. Election of Student Trustee nominees by students from each of the three Colleges shall take place by ~~May 25~~ ~~March 30~~ of each year. The manner, place, and time of the election shall be determined by the Associated Students at each College. The Associated Students shall make every effort to schedule elections on different days at the Colleges.

4. A panel of seven students (two student body officers from each College, selected by the Student Government, and the outgoing Student Trustee) shall interview the three Student Trustee nominees and elect one person by secret ballot to be seated as the Student Trustee. None of the members of the panel may be a candidate for the position of Student Trustee. ~~If there is no outgoing Student Trustee to serve on the panel, the District Student Council shall select an alternate member to serve on the panel. If the Student Trustee is running for a second term and, therefore, is not eligible to serve on the panel, the District Student Council shall select an alternate member to serve on the panel.~~ Four votes shall be required for election, and the process must be completed by ~~May 30~~ ~~April 15~~.
 - a. If there is a 3-3-1 tie vote, the candidate with the least amount of votes will be dropped, and the panel will re-vote. Before a vote is taken, the candidates may be re-interviewed.
 - b. If there is a 3-2-2 tie vote, the panel will vote only on the candidates who have two votes, to break the tie, and the candidate with the least amount of votes will be eliminated. The panel will vote on the remaining two candidates. Before a vote is taken, the candidates may be re-interviewed.
 - c. If the panel is unable to elect one of the nominees to be seated on the Board by ~~May 30~~ ~~April 15~~ of each year, the Chancellor shall select, by lot, the student to be seated on the Board.

5. The Student Trustee may be recalled for ~~cause-non performance of duties, violation of the Student Code of Conduct or ethical lapses~~ by a no-confidence vote taken by the District Student Council ~~at each of the three Colleges. The vote at each College shall be from the Student Senate and executive officers combined~~ and shall be considered passed by simple majority.

6. If a vacancy should occur during the Student Trustee's one-year term, the panel described in 1.05(4) shall convene to elect one of the remaining nominees to be seated as Student Trustee. Any College which does not have a previously elected nominee may hold a special election to select a nominee. Such nominee(s) shall be considered by the panel together with the nominee(s) from the other College(s). If the panel is unable to select from among the nominees, the Chancellor shall select, by lot, one of the nominees to fill the vacancy.
7. A student may serve as Student Trustee for only two terms, whether served consecutively or with a break in service.
8. The District shall provide monthly compensation to the Student Trustee for attending Board meetings at one-half of the maximum amount allowed for elected trustees under the Education Code. In addition, the Board of Trustees may award the Student Trustee ~~shall receive~~ a service award as follows:
 - a. ~~The Student Trustee will receive~~ One payment annually, payable May 31 at the end of his/her term of office. In order to receive the payment, the Student Trustee must have been in office and fulfilled his/her duties as outlined in this section for the entire 12-month period.
 - b. Each annual payment will be equal to the total of 12 monthly compensations.
 - c. The Board of Trustees reserves all discretion for any partial allocation in case of extraordinary circumstances beyond the Student Trustee's control causing early termination of term of office.
9. ~~Mileage-Transportation~~ allowance for travel necessary to attend Board meetings and to attend to other official District business as authorized by the Board shall be provided for the Student Trustee at the same rate as that established for other Trustees. The Student Trustee shall also receive the same health and welfare benefits as are provided to Board members.
- ~~10. No other section of Rules and Regulations other than this section (1.05) is applicable to the Student Trustee, unless the Student Trustee is specifically mentioned.~~

Reference: Education Code Section 72023.5

(Revised ~~02/09~~ 2/11)

2.06 Rules and Regulations

1. The Rules and Regulations adopted by the Board for the District have been written to be consistent with the provisions of law, but do not encompass all laws relating to the District's activities. All District employees shall be expected to know and shall be held responsible for observing all provisions of law pertinent to their activities as District employees.
2. Any rule or regulation may be suspended by a majority vote of the Board, which vote shall be taken by roll call and shall be entered in the minutes of the meeting.
3. The Rules and Regulations governing the District may be amended by a majority vote of the Board at any meeting. Amendment shall be made by repeal of the existing rule and, if required, the enactment of a new rule.
4. Additions, amendments, or deletions in Rules and Regulations which directly affect students or staff members are ordinarily introduced for first reading at one Board meeting and acted on at a subsequent meeting.
5. The ~~Board-administration, in conjunction with the appropriate constituencies,~~ will review ~~and update~~ each chapter of Rules and Regulations on the following two-year schedule:

Fiscal Year 1, Quarter 1:	Chapter 6
Fiscal Year 1, Quarter 2:	Chapter 7
Fiscal Year 1, Quarter 3:	Chapter 5
Fiscal Year 1, Quarter 4:	Chapter 4

Fiscal Year 2, Quarter 1:	Chapter 3
Fiscal Year 2, Quarter 2:	Chapter 2
Fiscal Year 2, Quarter 3:	Chapter 1
Fiscal Year 2, Quarter 4:	Chapter 8

Any changes required will be brought to the appropriate consultative group and to the Board of Trustees for approval.

6. District Rules and Regulations Section 2.06 assigns responsibility to the Academic Senate to advise the Board on eleven different areas of "academic and professional" matters. Rules and Regulations changes which impact any of the eleven areas will be reviewed by the Academic Senate prior to being sent to the Board for approval.
7. District Rules and Regulations Section 2.09 assigns responsibility to the District Shared Governance Council (DSGC) to advise the Board on nine different governance matters. Rules and Regulations changes which impact any of these nine areas will be reviewed by the DSGC before being sent to the Board for approval.
8. District Rules and Regulations will be posted on the District's website.
9. Administrative procedures implementing Board-adopted policies shall be developed by designated administrators subject to approval of the Chancellor. Procedures shall be consistent with and not in conflict with policies adopted by the Board.

Reference: Education Code 70902

(Revised ~~8/08~~ 2/11)

2.07 Policy Development

1. The Board of Trustees may adopt such policies as are authorized by law or determined by the Board to be necessary for the efficient operation of the District. Board policies are intended to be statements of intent by the Board on a specific issue within its subject matter jurisdiction.
2. All policies shall be written in compliance with Federal, State and local laws and regulations. District policies will not replace nor supersede such laws and regulations. The District will comply with any changes in Federal, State and local laws and regulations, whether or not such changes are immediately reflected in District policies. All District employees are expected to know of and observe all provisions of law pertinent to their job responsibilities.
3. The Chancellor is responsible for development of proposed policies on academic affairs, student services, financial matters, and employment relations. Official District policies must be approved by the Board and included as part of District Rules and Regulations.
4. In the development of policy, the Chancellor shall utilize an appropriate consultative process which may involve administrators, faculty, and staff of the District. The Chancellor shall be solely responsible for determination of the type and extent of such consultation. Final authority for decision-making and recommendation to the Board shall be vested in the Chancellor.
5. Senior administrators of the District shall review policies before they are recommended by the Chancellor to the Board. These officers shall also review proposed administrative procedures.
6. Administrative procedures are to be issued by the Chancellor as statements of method to be used in implementing Board policy. Such administrative procedures shall be consistent with the intent of Board policy. Administrative procedures may be revised as deemed necessary by the Chancellor.
7. Copies of all policies and administrative procedures reflected in District Rules and Regulations shall be readily available to District employees.

References: Education Code 70902; Accreditation Standard IV.B.1.b and 3

(Revised 2/11)

2.80 Recognition: Honorary Degree; Presidential Medallion; Naming of Facilities

1. Honorary Degree or Presidential Medallion

- a. In order to recognize the contributions of a community member, alumni or benefactor of the District or its Colleges; accomplishments or achievements of an individual in a particular field of study; or an individual's contributions to society in general, the Board may bestow either an Honorary Degree or a Presidential Medallion.
 - i. An Honorary Associate in Arts or Sciences degree may be awarded to a distinguished person meeting the qualifications above who has not previously earned a degree from one of the three District Colleges.
 - ii. A Presidential Medallion may be awarded to a distinguished person meeting the qualifications above who holds a degree from one of the three District Colleges.
- b. Nominations for an Honorary Degree or Presidential Medallion may be made by any Board member, faculty staff, students, alumni, friends of the Colleges or other members of the College community by sending a letter outlining the candidate's contributions, accomplishments and achievements to the Chancellor.
 - i. If the recommendation is for an Honorary Degree, the Board President, Chancellor, appropriate College president and Foundation Executive Director will consult with the District and College Academic Senates on the nomination. If the nomination is endorsed by the Academic Senates, it will be forwarded to the Board for final approval.
 - ii. If the recommendation is for a Presidential Medallion, the Board President, Chancellor, appropriate College President and Foundation Executive Director shall constitute a committee with appropriate representative from all campus groups which will make a recommendation to the Board of Trustees.
- c. An Honorary Degree or a Presidential Medallion may be awarded in absentia and posthumously, but only upon recommendation to the Board of Trustees by the Chancellor in the case of extraordinary and compelling circumstances.
- d. Current faculty, staff, and trustees are not eligible for an Honorary Degree or Presidential Medallion. Faculty, staff, and trustees who have been separated from the District/College for at least five years are eligible.

2. Naming of Facilities

[Replaces sections (5) and (6) of 8.38, Gifts and Donations]

- a. In most cases, naming opportunities for District facilities will be reserved for major donors, whose financial contributions significantly enhance the District's ability to build, renovate or rehabilitate facilities or to significantly expand or enhance academic programs. In recognition of major financial contributions, the Board of Trustees may name District facilities in honor of said funder. The term "facilities" includes but is not limited to buildings, rooms, plazas, gardens,

2.80 Recognition: Honorary Degree; Presidential Medallion; Naming of Facilities (continued)

walkways, streets, and other spatial areas or structures on District property. The funding does not necessarily need to involve the named facility. Proposals for such naming may come from any source, including The San Mateo County Community Colleges Foundation. Upon a proposal, the president of the Board of Trustees, the chancellor of the District, and the president of any involved college (in consultation with the campus community) shall constitute a committee to make a recommendation to the Board, which shall have the final authority.

- b. On occasion, in recognition of an extraordinary and enduring accomplishment or contribution to the College District or the Colleges, a facility may be named for a person who has not made a financial contribution to the District. Upon a proposal, the president of the Board of Trustees, the chancellor of the District, and the president of any involved college (in consultation with the campus community) shall constitute a committee to make a recommendation to the Board, which shall have the final authority.

Reference: Title 5, Section 18801

5.02 Non-Represented Employees: Work Year and Workday

1. The work year for management and academic supervisory employees shall be the total number of calendar days in the year from July 1 through the following June 30, less 27 days of vacation and, ~~under normal circumstances usually~~, all Saturdays, Sundays and holidays approved by the Board of Trustees.
2. The normal workday for managers and academic supervisory employees shall consist of seven and one-half hours. These employees are exempt from the overtime pay provisions of the Fair Labor Standards Act and the Education Code. The duties, flexibility of hours, salary, benefit structure and authority of these positions are of such a nature that they are set apart from the positions which are subject to the overtime provisions of State and Federal law.
3. The work year for classified professional/supervisory employees and confidential employees shall normally be the total number of calendar days in the year from July 1 through the following June 30, less vacation as specified in sections 5.54 and 5.64 of this Chapter, and, ~~under normal circumstances usually~~, all Saturdays, Sundays and holidays approved by the Board of Trustees.
4. The workday for classified professional /supervisory employees and confidential employees shall normally consist of seven-and-one-half hours.

(~~6/92~~ Revised 2/11)

5.06 Non-Represented Employees: Conflict Resolution

1. A complaint by a non-represented employee that s/he has been adversely affected by a misinterpretation, violation or misapplication of policies of the Board of Trustees or administrative procedures shall be ~~handled in such a manner as to secure~~ addressed in a manner to obtain a solution at the lowest possible management level.
2. Any complaint ~~first~~ should be discussed ~~first~~ informally with the employee's immediate supervisor in an effort to resolve the problem. If the problem is unresolved, the complainant may request a review by the College President or, in the case of a ~~Chancellor's-District~~ Office employee, by the ~~Executive Vice Chancellor-Superintendent~~. If the immediate supervisor is the College President or the Chancellor-~~Superintendent~~, the Chancellor-~~Superintendent~~ may designate another ~~manager administrator~~ to hear the conflict at this stage.
3. If the problem is ~~still~~ unresolved, a non-represented employee may then request a formal administrative review of the complaint by the Chancellor-~~Superintendent~~ by filing a written request. The request should include both a description of the specific grounds for the complaint and specific actions requested which will remedy the complaint. The decision of the Chancellor-~~Superintendent~~ shall be final.
4. The District shall not take reprisal affecting the employment status of any non-represented employee because of the employee's participation in the conflict resolution process.

(~~6/92~~ Revised 2/11)

RESOLUTION NO. 11-3

**BY THE GOVERNING BOARD OF THE
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA**

RESOLUTION REGARDING BOARD ABSENCES

WHEREAS, California Education Code states a Governing Board member of a community college district may receive compensation for any meeting when absent if the Board, by resolution duly adopted, finds that at the time of the meeting, he or she is performing services outside the meeting for the community college district; he or she was ill or on jury duty; or the absence was due to a hardship deemed acceptable by the Board; and

WHEREAS, California Education Code also states a member of a Governing Board who does not attend all meetings held by the Board in any month may receive, as compensation for his or her services, an amount not greater than a pro rata share of the number of meetings actually attended based upon his or her current compensation; and

WHEREAS, at the time of the January 12, January 26 and February 12, 2011 meetings of the Board, Trustee Patricia Miljanich was absent due to hardship deemed acceptable by the Board;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the San Mateo County Community College District finds that under current law, Trustee Patricia Miljanich is entitled to receive the regular compensation for the meetings of January 12, January 26 and February 12, 2011.

REGULARLY PASSED AND ADOPTED this 23rd day of February, 2011.

Ayes:

Noes:

Attest: _____
Dave Mandelkern, Vice President-Clerk
Board of Trustees

BOARD REPORT NO. 11-2-104B

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

**ACCEPTANCE OF 2010-11 MID-YEAR BUDGET REPORT AND
APPROVAL OF BUDGETARY TRANSFERS AND INCOME ADJUSTMENTS
FOR THE PERIOD ENDING DECEMBER 31, 2010**

The purpose of the Mid-Year Budget Report is to provide information about the District's financial condition as of December 31, 2010. Reports routinely received separately by the Board, including the quarterly report of Auxiliary Operations (Associated Students, Bookstore, and Cafeteria), the quarterly District Financial Summary (CCFS-311Q Report and District Cash Flow Summary), and the semi-annual requests to approve adjustments to the budget as required by Title 5, are included in this comprehensive report.

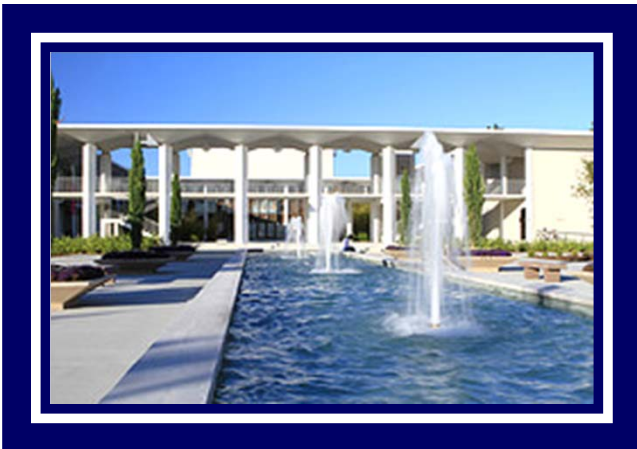
The document consists of narrative materials outlining the fiscal activities of the District during the first half of 2010-11, as well as 2011-12 State budget projections and preliminary District budget planning. Also included are year-to-date budget tables for each of the District's funds and locations and supplemental information relating to the budget.

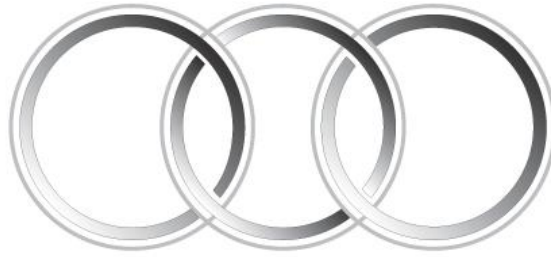
RECOMMENDATION

It is recommended that the Board approve budgetary transfers and income adjustments for the period ending December 31, 2010, as outlined in the attached report on pages 12-13.

San Mateo County Community College District

2010-11 Mid-Year Budget Report





SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

2010-11
Mid-Year Budget
Report

Board of Trustees

Richard Holober, *President*
Dave Mandelkern, *Vice-President-Clerk*
Helen Hausman
Patricia Miljanich
Karen Schwarz
Vacant, *Student Trustee, 2010-11*

Ron Galatolo, *District Chancellor*
James Keller, *Executive Vice Chancellor*
Kathy Blackwood, *Chief Financial Officer*
Rachelle Minong, *District Budget Officer*

This page intentionally left blank

San Mateo County Community College District 2010-11 Mid-Year Budget Report

Contents

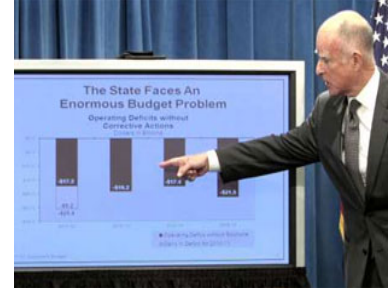
2010-11 Budget Summary.....	1
State Budget Overview.....	2
Measure G (Parcel Tax) plans	4
SMCCCD Enrollment	9
SMCCCD Budget Planning.....	10
2010-11 Mid-Year Budget Status.....	11
Revenues	11
Expenditures.....	11
Transfer of Funds	11
Other Funds	14
Self-Insurance Fund	14
Debt Service Fund	14
Restricted General Fund.....	14
Capital Projects Fund	14
Enterprise/Auxiliary Fund (Bookstores, Cafeterias, SMAC)	18
Child Development Fund	23
Trust Fund (Financial Aid).....	24
Retirement Reserve Fund	24
Associated Students.....	26
Budget Tables	27
SMCCCD Funds Chart.....	29
2010-11 Adoption Budget.....	30
2010-11 Second Quarter Actuals.....	32
Unrestricted General Fund (Fund 1).....	35
Cañada College.....	36
College of San Mateo	37
Skyline College	38
District Office.....	39
Central Services.....	40
Total District.....	41
Internal Services Fund (Fund 2)	43
Self-Insurance Fund	44
Debt Service Fund (Fund 25).....	45
Debt Service Fund.....	46
Restricted General Fund (Fund 3).....	47
Mid-Year Budget Augmentations – Specially Funded Programs	48
Cañada College.....	49
College of San Mateo	50
Skyline College	51
District Office.....	52
Total District.....	53
Capital Projects Fund (Fund 4).....	55
2010-11 Capital Projects Financial Summary	56
Cañada College.....	58
College of San Mateo	59

Skyline College	60
Districtwide	61
Total District.....	62
Enterprise – Auxiliary Services (Fund 5)	63
Bookstore Fund	64
Bookstores 12/31/10 Balance Sheet	65
Bookstores 12/31/10 Income Statement.....	66
Cafeteria Fund	67
Cafeterias 12/31/10 Balance Sheet	68
Cafeterias 12/31/10 Income Statement.....	68
San Mateo Athletic Club	69
SMAC Financial Summaries.....	70
SMAC 12/31/10 Balance Sheet.....	71
SMAC 12/31/10 Income Statement.....	72
Special Revenue Fund (Child Care - Fund 60)	73
Cañada College.....	74
College of San Mateo	75
Skyline College	76
District Office.....	77
Total District.....	78
Measure G (Parcel Tax- Fund 61)	79
Cañada College.....	79
College of San Mateo	80
Skyline College	81
Districtwide	82
Total District.....	83
Expendable Trust Fund (Fund 7)	85
Cañada College.....	86
College of San Mateo	87
Skyline College	88
Total District.....	89
Retirement Reserve Fund (Fund 8)	91
Reserve Fund for Post-Retirement Benefits	92
Supplemental Information	93
FTES Analysis.....	94
2011-12 Budget and Planning Calendar.....	97
Associated Students of Cañada College Summary of Programs & Activities	99
Associated Students of Cañada College Balance Sheet, 12/31/10	102
Associated Students of Cañada College Income Statement, 12/31/10	103
Associated Students of College of San Mateo Summary of Programs & Activities.....	104
Associated Students of College of San Mateo Balance Sheet, 12/31/10.....	106
Associated Students of College of San Mateo Income Statement, 12/31/10	107
Associated Students of Skyline College Summary of Programs & Activities	108
Associated Students of Skyline College Balance Sheet, 12/31/10.....	110
Associated Students of Skyline College Income Statement, 12/31/10.....	111
Second Quarter CCFS-311Q Report (12/31/10)	112
District Cash Flow Summary for Quarter Ending 12/31/10.....	115
Expenditure Comparison by Major Account Code	116
Expenditure Comparison by Major Budget Activity.....	118
Expenditure Comparison of Academic Salaries.....	120

2010-11 Mid-Year Budget Summary

The Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for fiscal year 2011-12.

Governor Jerry Brown presented his proposed budget for fiscal year 2011-12 on January 10, 2011. He aptly called it a "tough budget for tough times." The budget shortfall over two years is estimated at \$25.4 billion that consists of \$8.2 billion in 2010-11 and \$17.2 billion in 2011-12. The plan includes \$12.5 billion in spending cuts, \$12 billion in tax extensions, \$1.9 billion in other solutions and \$1 billion in reserves. There was some sense of relief that the Governor presented solutions that were not one-time fixes and acknowledgement of the existing structural deficit that must be addressed. The proposal reflects difficult choices necessary to balance the budget.



In recent years, the educational sector, and community colleges in particular, have been hit with drastic cuts. Again, this current budget proposal severely affects public higher education in California. The role of community colleges as established by the Master Plan for Higher Education, bears examination. Our mission as "open access institutions" has seriously suffered because of chronic underfunding. Persistent budget reductions have resulted in fewer class offerings as thousands of students are unable to enroll in classes to complete their education or receive the necessary skills and training to be employable.

Through the shared governance process and various planning committees, SMCCCD has successfully implemented ways to address its fiscal challenges. Active participation from the District's many constituent groups contribute to the positive dialogue regarding budget strategies on how best to cope with the crisis.

The successful passage of Measure G (parcel tax) in June 2010 by San Mateo County voters was a momentous endorsement as schools face declining State funding. This temporary funding stream over the next four years is essential to partially mitigate our financial dilemma. Provisions are included in order that voters and taxpayers are assured that the funds are spent as stated on the ballot. District Chancellor Galatolo, the administration, faculty, staff and students have expressed deep gratitude to county residents and the community for this support.

The Governor makes the following recommendations affecting community colleges for 2011-12:

- No mid-year cuts.
- \$400 million cut for "Apportionment Reductions and Reforms" such as delaying census dates and other re-prioritizing of course offerings needed for transfer and vocational skills. This represents a funding reduction of roughly 7 percent.
- Student fee increase of \$10 per credit unit. This increase, which would bring the credit rate to \$36 per unit, would generate \$110 million in new revenue.
- 1.9 percent enrollment growth funded by \$110 million in revenues generated by the increase in student fees. This translates to 22,700 full-time equivalent students (FTES) or roughly 50,000 headcount students.
- Additional \$129 million inter-year funding deferral. This change would bring community college inter-year funding deferrals to a total of \$961 million.
- No further cuts to student support categorical programs.
- Categorical flexibility provisions adopted as part of the *2009-10 State Budget* would be extended for two additional years, through 2014-15.
- Modest downward adjustments in estimated local property taxes (\$33.4 million) and student fee revenues (\$18.7 million) for 2011-12. Proposed State General Fund allocations are adjusted upward to offset these revised estimates.

State News

State Vice Chancellor Erik Skinner described the budget proposal as “heavy on cuts to virtually every sector of the budget” although it offers to bring stability to the State’s fiscal crisis. Major proposed reductions include:

- *Cuts to Medi-Cal (\$1.7 billion)*
- *Extensive cuts to welfare-to-work programs CalWorks (\$1.5 billion)*
- *Cuts to Department of Developmental Services (\$750 million)*
- *Cuts to the University of California (\$500 million)*
- *Cuts to California State University (\$500 million)*
- *10 percent reduction in take-home pay for state employees not currently covered under collective bargaining agreements (\$308 million)*
- *A variety of actions, including reorganizations, consolidations and other efficiencies (\$200 million)*

The budget proposes the following revenues which would go before the voters in June 2011:

- *Continue current personal income and sales taxes, and the Vehicle License Fee rate for 5 years*
- *Sales tax and the vehicle license fee revenues would be transferred directly to local governments to finance realigned responsibilities (Note: After one year, the State would keep the savings for 2011-12)*

The Governor has laid out an ambitious and aggressive plan. For the special election to occur in June, the Legislature must act within sixty days (by March) to place a measure on the ballot with a two-thirds majority vote. A recent poll by the Public Policy Institute of California indicated that likely voters will support the plan to extend temporary taxes.¹

As the State enters yet another year of painful cuts, Californians are forced to choose between more taxes and fewer services. Without corrective action, the budget problem will persist and threaten the quality of life in the State. Consistent with the trend over the past two years, State Treasurer Bill Lockyer announced that the State may be issuing IOUs to meet its cash flow needs either in April or May if the Legislature fails to agree on a budget plan by the March deadline. Additionally, he called for the Department of Finance to release information on what the consequences to the State would be if the proposed temporary tax extensions do not materialize.

It appears that full economic recovery in California will take some time. Economists predict continued but slow growth. While the national unemployment rate is 9.4%, California’s 12.4% unemployment rate ranks among the highest nationwide. School Services of California Inc. believes that it will likely remain above 11% in 2012. Another important measure of economic activity is personal income which dropped in 2009 but it is expected to increase by 3.8% in 2011 and 4% in 2012. In addition, forecasts show that taxable sales will increase by 7.1% in 2011 and 8.6% in 2012.² It is worth noting that recovery for governmental service sectors lags behind the recovery of the private sectors.

At the January budget workshop in Sacramento, community college leaders referred to the Governor’s plan as the “best case scenario.” This is in stark contrast to past years when the budget proposals were described as the “worst case.” The Governor’s plan is considered a starting point in a budget process that gets better as advocates hold discussions, debates, and negotiations with the legislature before the May Revise. District Chancellor Galatolo was among the panelists at the workshop where he initiated a call to action and challenged attendees to look at existing regulations and mandates that limit the ability of community colleges to undertake creative and sensible methods to serve students. He cited the strategies implemented at SMCCCD that have been successful and expressed wonder at how other districts are coping with the dire budget situation.

¹ San Francisco Chronicle, January 26, 2011.

² The Community College Update by School Services, January 21, 2011

State Chancellor Jack Scott has strongly encouraged colleges to retain courses that lead to degrees, certificates, transfers and job retraining. He stated that system wide, colleges have already maximized efficiencies that include course reductions, increased class sizes, program consolidations, furloughs, online instruction, industry partnerships and increased transfer coordination with UCs and CSUs. Currently, community colleges are not receiving State funding for serving more than 200,000 students. Demand for education is outstripping resources.



The Legislative Analyst's Office (LAO) released one of several analyses and an overview of the Governor's Budget in January. As the non-partisan office providing fiscal and policy information to the Legislature, it conducts a thorough assessment of the proposal. Just as it forecasted a year ago, the State faces yearly budget problems of about \$20 billion each year through 2015-16. It recommends a multi-year approach to solve California's recurring structural budget deficit.

The LAO asserts that higher education has largely been spared programmatic reductions experienced by other State sectors. Although there were significant reductions, they were backfilled with other revenue sources such as tuition fees and federal stimulus funding. It acknowledges that community colleges receive less funding per student than before the recession.

The LAO further states that higher education's share of the State general fund has been volatile. *It has included retroactive funding reductions, mid-year changes and partial restoration of past cuts. To cope with the volatility, community colleges have had to use reserves and take action to reduce per-student cost such as larger class sizes, furloughs, hiring freezes, reducing services and overhead, suspending summer sessions, and other techniques.*³

Following are recommendations by the LAO for community colleges:

1. Adopt statewide community colleges registration priorities that reflect the Educational Master Plan's top goals to maximize access to highest priority students who are continuing and fully matriculated.
2. Establish a 100-unit cap on the number of credits a community college student may accumulate. This would allow for 40 units beyond the 60 units required for transfer or towards an Associate's degree or certificate. Those who have more than 100 units may continue to attend but would be charged up to the full cost of instruction.
3. Eliminate state funding for repetition of P.E. and other recreational classes. Regulations generally allow that academic and vocational courses be taken no more than two times to make up for substandard marks. However, "activity classes" receive apportionment funding for up to four times regardless of the student's grade.

Due to declining revenues in the current year (2010-11), the Proposition 98 guarantee is suspended at \$49.7 billion. For the budget year 2011-12, the Proposition 98 minimum guarantee will be determined by a percent of General Fund Revenues (Test 1) and it is estimated to be \$47.4 billion, a drop of \$2 billion.

District Status

Chancellor Galatolo updates the college community on the budget situation through regular emails. District and College administration are well informed about budget matters and are also actively involved in conversations and meetings with local legislators and legislative leadership and have been invited to attend various State budget hearings and deliberations. Providing and improving access to high demand courses and programs remains a District priority.

As school budget cuts are noticeably more significant in the Governor's proposal, the District will continue to pursue strategies to meet its mission and goals.

³ The LAO Higher Education Budget in Context, January 19, 2011.

Measure G (SMCCCD parcel tax)

In June 2010, San Mateo voters passed Measure G (parcel tax). Approximately \$6 million will be generated each year for the next four years. Property owners who occupy the parcel as a principal residence and are aged 65 years or older may qualify for an exemption from the special tax. An exemption will be granted upon completing a proper application from the District. The proceeds of the special tax will be placed into a special account. An independent citizens' oversight committee will meet regularly to monitor the expenditures of the parcel tax revenues. An annual report is required which accounts for the parcel tax revenues collected and the manner in which they have been spent.

The stated purposes of the special tax are to: preserve job training in programs in nursing, healthcare, computers, green technology, police and firefighting; maintain academic subjects including science, English, and mathematics; keep libraries open and maintain library services; prepare students to transfer to four-year colleges and universities; maintain academic counseling programs and other student services; attract and retain instructors; modernize classroom technology and computer labs; provide equipment and technology for science labs; and offer classes and labs necessary to meet student demand. None of the funds shall be used for administrator salaries or benefits.⁴

Passage of Measure G is a historic accomplishment – it is the first of its kind for a California community college. The real benefit will be in our ability to partially recover from the massive economic ground lost over the past several years due to deep budget cuts from the State. The real winners will be the countless underserved students who are in pursuit of their academic dreams.

The three Colleges have spent many months developing initial plans for utilization of these funds. Since passage of the measure, each College had eagerly begun work, held deliberations and drafted their spending framework through the active participation of faculty, staff and students.

Through the various processes at each College, the plans include:

- Adding class sections to the College schedule that enable students to progress toward the completion of their majors, degrees and certificates.
- Developing student support programs that ensure the presence of necessary counseling, tutoring, and other forms of support that are fundamental to high levels of student success.
- Developing programs that address identified student needs and enable the College to move forward toward meeting its mission and goals.

After the plans were developed, the Presidents further discussed these plans in Chancellor's Cabinet. The Presidents fully concurred in the recommendations, forwarding them to the Chancellor and the Board of Trustees for action.

At the December 15th Board of Trustees meeting, each of the College Presidents presented and discussed plans on the use of Measure G funds.

The initial College allocations from the Adopted Budget have been adjusted according to the finalized plans as approved by the Board which can be found on Pages 79-83.

Following are summaries presented by each College President.

⁴ League of Women Voters of California Education Fund <http://cavotes.org>



Cañada College 2010-11 Measure G Plan

Presented by President Thomas Mohr

Cañada is immensely pleased to bring forward a plan for the expenditure of almost two million dollars (\$1,914,605) of Measure G funds. These expenditures address substantially the most urgent academic and personal support needs of the 7,500 students enrolled in the College. Particular attention has been paid to making it possible for students to enroll in courses appropriate to their academic preparation and goals and their advancement through the pathways that lead to completion of their majors and/or CTE certificates. Student support systems known to be critical to student success and completion of programs have been significantly strengthened and initiative taken to expand or develop programs where there are clear, identified but unmet needs.

The process for the delineation of planned Measure G expenditures began immediately after Measure G was approved by the electorate and adhered closely since then to the College's formally adopted structures and processes for planning throughout the College. Deans, faculty and staff of each division revisited program reviews, discussed gaps in programs and developed recommendations to be considered by the two major planning bodies of the College, the Instruction Planning Council and Student Services Planning Council. Formal presentation of the plan was made and discussion conducted at general meetings of every division of the College. The College Budget Committee reviewed at numerous meetings all suggested expenditures before passing the plan forward to the College Planning Council for its final review and endorsement.

Information is provided below that gives perspective to the redemptive impact of Measure G funding and the strategies employed to bring redress to the problems engendered by the severe reductions imposed on the College by the State of California.

Background

Over the past 2 1/2 years, Cañada College experienced overall budget reductions of over 22% resulting in a decrease in faculty and staff and over 40% reduction in adjunct faculty. These reductions had significant impact on the number of sections offered as well as causing a decrease in student services at the college.

The California State Community College System handed down significant reductions in student service support areas including: EOPS, DSP&S, Matriculation and CalWORKs – with some programs experiencing an over 50% reduction in funding. This reduction in services for students and the concurrent increase in demand for support left new students without the support they need to be successful.

Effective Practices:

Student Access, Success and Persistence: Research indicates that large numbers of students entering the community colleges require developmental education. And, for these students to be successful, we need to provide them with the necessary courses and critical support services. By implementing these strategies, we hope to be able to significantly improve their Fall to Spring persistence rates.

Among other activities, this includes:

- Offering sufficient developmental English, reading and math course sections and other courses for students to progress (e.g. transfer, career and technical education)

- Creating individual student education plans to keep students on track
- Creating and maintaining clear transfer pathways and clear Career/Technical pathways for students
- Providing mandatory orientation sessions which are in-depth and address needs of subgroups of students
- Creating an early alert system for students experiencing difficulty
- Establishing learning communities and promoting student engagement
- Expanding our strong honors program that outreaches to all eligible students
- Developing a case-management system for advising for the highest risk students (e.g. low income, veterans)
- Implementing bridge programs (e.g. MathJam, LEAP) and mentoring programs
- Offering tutoring and supplemental instruction opportunities

Workforce Development: The #1 reason most students give for attending college is “to get a good job”. An organized method of connecting Cañada College to the local business and industry is essential to help students make the connection between college and career skills/opportunities. The College needs to be able to provide learning opportunities for students which meet the employers’ needs.

Problems Being Addressed Through Measure “G”:

- Reduced Course Availability:
 - Limited course availability for some basic skills students (e.g. math, English, ESL, and Reading sections were previously closed for 5 weeks)
 - Limited general education/transfer course availability for day and evening students (almost half of our students attend in the evening). For example, BIO 130 sections were completely full and there were only 2 sections of ENGL 100 and 1 section of Speech offered in the evening.
 - Limited career and technical education pathways due to declining section availability
- Distance Education: Need to expand opportunities for additional sections, faculty development, and coordination
- Counseling: A lengthy waiting time for walk-in counseling services
- Articulation: Lack of articulation agreements with many of our primary transfer universities causing problems with students who are transferring
- Orientation: Limited up-front orientation and advising opportunities for new students (e.g. large orientation sessions with only one or two counselors providing limited advising)
- Special Populations: Lack of targeted support services for the students at highest risk of failure
- Bridge Programs: Limited space in our bridge programs (MathJam, LEAP)
- Tutoring Support: Has had significant reductions both in staffing and in tutoring hours
- Workforce Development: A coordinator to develop programming and work with local business and industry to address workforce issues and meet with employers



College of San Mateo Plan for use of Measure G Funds 2010-11

Presented by President Michael Claire

Summary

College of San Mateo's plan for the use of Measure G funds for the 2010-11 year totals \$1,860,000. The plan represents a balanced approach to provide resources to meet our most critical student needs. The College recognizes that Measure G funds represent one-time monies. Consequently, we have been very careful to ensure that we are investing in activities that can be scaled appropriately to meet future economic realities. The College's long-term goals with respect to Measure G funds are as follows:

- Use Measure G as operational "bridge funding" to maintain adequate course offerings and services and to grow offerings and services based upon budget availability.
- Preserve the current college ending balance for contingency purposes.
- Maintain a minimum LOAD of 570.
- Use Measure G to provide funding for expansion in strategic, high-priority areas as identified by the college's Institutional Planning Committee.
- Continue to make deliberate decisions about programs in accordance with the *Board Core Values and Principles* so that the college's fixed cost structure can ultimately absorb potential future budget reductions.

For the current year, the College proposes that the bulk of the funds be applied to maintain class offerings and to provide additional class sections in high-demand areas that are consistent with *Board Core Values and Principles*. Furthermore, student success is a key institutional priority for the college. As a result, some of the funding will be used to provide additional student services, which suffered dramatic reductions as a result of the latest round of budget cuts. The College also plans to use funds to make innovative, systemic changes that we believe will benefit students greatly. Finally, funds will be expended to provide a limited amount of supplies, particularly in instructional areas that have critical needs.

Process

The College used the following shared governance process to develop the proposal:

- 1) President's Cabinet requested that the instructional administrators add sections to the Fall 2010 semester. The instructional administrators developed criteria which were based in part, upon broadly developed college "talking points" as well as waitlist and historical enrollment trend data.
- 2) The Budget Planning Committee (BPC) adopted a *Measure G Spending Framework* to help facilitate decisions about the expenditure of Measure G funds for the Spring 2011 semester. This framework is consistent with the official Measure G criteria and was also reviewed by College Council.
- 3) The *Measure G Spending Framework* was distributed to all college employees and was also discussed at an all-college budget presentation in early November.
- 4) Specific proposals for additional course sections and other resources were developed at the division-level. These proposals were based upon the *Measure G Spending Framework*, the college's intuitional priorities, and program review.

- 5) After the proposals were developed at a division-level, the vice president of instruction and vice president of student services led joint discussions among the instructional and student services administrators and compiled a summary of all requests.
- 6) President's Cabinet reviewed all requests to ensure that the requests met the appropriate criteria. Based upon the requests, Cabinet developed an overall recommendation. Cabinet forwarded their recommendation to the Institutional Planning Committee (IPC). IPC is a shared governance committee with representation from all constituencies. IPC adopted the overall Measure G recommendation in late November.



Skyline College 2010-11 Measure G Plan

Presented by President Victoria P. Morrow

Summary

Skyline College's 2010-11 Measure G Plan encompasses \$2,072,611. The plan represents a coherent approach to providing an excellent educational experience. The plan identifies the specific resources requested, the rationale for each and the Measure G criteria to which they relate. It includes a summary page, and then three major components: a component of instructional staffing for course sections; a component of support services to help students successfully secure and complete their needed courses, certificates and degrees; and a component of course and program innovation. The plan helps the college and its students to recover somewhat from the dire budget cuts made in the past two years, and at the same time to move forward on important work on student success.

Process used for developing the proposal

Late in the summer of 2010 when it was clear that Measure G had passed, some course sections were added to the Fall schedule and resources were also designated for some urgently needed staffing in the One Stop. More significant numbers of additional sections were planned for the Spring schedule, roughly an 8 percent increase, as well as continuation of the One Stop staffing.

Our approach to the remainder of the proposal was designed with the College Budget Committee (CBC). Over the course of five meetings in September, October and November, 2010, the Measure G ballot language was reviewed, guiding principles were established and it was agreed that the proposal process would mirror the College's usual budget process.

Proposals were developed in the divisions based upon the College's Strategic Plan, Educational Master Plan, unit work plans, program reviews and the intended uses of Measure G specified in the ballot language. The proposals were submitted to the vice presidents. They were reviewed, discussed, and then compiled a combined college-wide proposal which was sent to the College Budget Committee (CBC). The proposal was discussed in detail by the CBC at early November meeting, revised in response to their feedback and then the proposal was recommended.

New Skyline President Regina Stroud fully concurs with the recommendation.

District Enrollment

The State does not fund FTES beyond the set State-determined level. Consequently, due to budget constraints, the District has attempted to stay within the District funded enrollment cap. At the end of 2009-10, the District was over its cap by 1800 FTES. Based on the 2010-11 first period report, the District is slightly above cap. As the University of California system and California State Universities limit student admissions and raise fees, enrollment demand at all three Colleges is expected to grow for the upcoming academic year.

The Office of the Vice Chancellor of Educational Services and Planning provided the following enrollment data. The numbers detailing headcount and enrollment are useful but should not be used to project funding as funding is primarily based on FTES. The Headcount data reflects the total number of students in attendance regardless of units taken. Enrollment data reflects the total number of enrollments in each class. To make productivity reports more accurate, effective Fall 2010, contract courses are excluded from Enrollment, FTES, Load and Sections.

End of First Day of Classes

Tuesday, January 18, 2011

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,691	-2.7%	24,290	-9.2%	25,454	5.1%	65,435	-2.5%
College Headcounts	6,668	-1.1%	9,546	-12.0%	9,927	4.6%	26,141	-3.5%
FTES*	2,071	-2.2%	3,542	-7.0%	3,497	2.1%	9,110	-2.6%
Load**	542	-2.9%	568	0.9%	588	-4.6%	570	-1.9%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	283	1.8%	260	-17.2%	227	2.7%	770	-5.3%
First-Time Transfer	425	2.2%	574	-29.0%	582	-1.0%	1,581	-12.7%
Returning	514	-4.1%	587	-25.4%	658	-10.6%	1,759	-8.3%
Returning Transfer	313	-6.0%	420	-21.8%	432	-0.7%	1,165	-10.7%
Concurrent K-12	213	15.8%	195	56.1%	229	4.6%	637	-24.8%
Continuing	4,917	-1.6%	7,509	-5.7%	7,799	4.9%	20,225	-0.8%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201103 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

For Concurrent Enrollment, please use data in Student Type as identified in the DESR-Official Census Report, not data in Educational Level per ITS/DSSWAG.

Note: Change refers to the difference in percentages from a comparable day a year ago.

*FTES: Full Time Equivalent Student. It is point in time and will change as the semester progresses.

**Load: Teaching Load is taken as the ratio of WSCH to FTE. It is point in time and will change as the semester progresses.

***WSCH: Weekly Student Contact Hours

****FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested. Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.

SMCCCD 2010-11 & 2011-12 Budget Planning

The Board of Trustees approved the 2011-12 Budget and Planning Calendar in January, which can be found on Pages 97-98. The District Committee on Budget and Finance is currently reviewing preliminary income assumptions and expenditure plans for 2011-12. At the Board of Trustees retreat, Board members were briefed on the implications of the State budget to our District and provided direction for the 2011-12 budget assumptions.

Fiscal year 2010-11 marks the third year the State has not funded a cost of living adjustment. The challenge brought on by the budget shortfall has made it difficult to negotiate economic items with collective bargaining units throughout the District.

Cash Flow and Tax Revenue Anticipation Notes (TRANS)

Due to the ongoing apportionment deferrals, it has been necessary to issue TRANS to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. The triple flip caused the District to rely on State funds and continued deferrals have severely affected cash flow. Property taxes to support the District’s operations are received in December and April of each year. In prior years, the District has issued up to \$30 million in tax anticipation notes to cover the District’s needs. Currently, conserving cash is paramount to maintaining safe cash levels.

Increased Costs

Annual movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2011-12 expenditure plans as budget planning commences. Health care premiums increased sharply for all plans on January 1, 2011. As a result, out of pocket expenses have risen for a number of employees, causing many to switch to medical plans that are more affordable. The largest increase was to HMO plans at an average of 10.6%, PPO plans an average of 8.7% and basic association plans an average of 7.2%. Delta Dental rates increased 1.9% and Delta Care (PMI) and vision care remained at the same level as last year.

The projected Public Employees Retirement System (PERS) employer contribution rate for 2011-12 is 11.4%, an increase of 7% according to the School Services dashboard. The current 2010-11 rate is 10.707%. The PERS Board will not adopt an official rate until their Board meeting in May. Recent news that PERS’ total return over the last ten years was much lower than the estimate has caused PERS to increase contribution rates. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25% for a number of years. Unlike PERS, whose Board authorizes contribution rates, the STRS contribution rate has not increased as the rates are codified in statute and any increase requires legislative action.

Utilities costs as well as property insurance costs are projected to increase with the addition of new buildings at the three Colleges.

District Committee on Budget and Finance members:	
Kathy Blackwood	District Chief Financial Officer
Rick Ambrose	CSM Academic Senate
Eloisa Briones	Skyline Budget Office
Robert Hood	Cañada Classified
Jim Keller	District Executive Vice Chancellor
Maggie Ko	CSM Classified
Barbara Lamson	Skyline Classified
Vickie Nunes	Cañada Budget Office
Martin Partlan	Cañada Academic Senate
Masao Suzuki	Skyline AFT
Linda Whitten	Skyline Academic Senate
Jozsef Veres	Cañada AFSCME
Student representatives from each campus	

2010-11 Mid-Year Budget Status

Revenues

The District’s revenue received to date is \$49,690,235 or 44.27% of the total revenue budget. At midyear, non-resident tuition fees exceed the projected budget for the year. Income from Community Education also resulted in the increase to revenue.

Unrestricted General Fund Revenue	2010-11 Adopted Budget	12/31/2010 Actuals	% of Total Budget
Base Revenue	\$104,723,086	\$45,292,480	43.25%
Lottery	2,400,000	170,944	7.12%
State PT Faculty Compensation	628,736	321,031	51.06%
Apprenticeship	99,800	32,318	32.38%
Non Resident Tuition	1,688,341	1,837,713	108.85%
Interest Income	1,000,000	478,210	47.82%
Miscellaneous	1,720,500	1,557,540	90.53%
Total Projected Revenue	\$112,240,463	\$49,690,235	44.27%

Expenditures

The District’s expenditures to date are \$53,003,757 or 45.44% of the total expenditure budget which is equivalent to the percentage for the same period last year.

Unrestricted General Fund Expenses	2010-11 Adopted Budget	12/31/2010 Actuals	% of Total Budget
Cañada College	\$16,591,575	\$8,192,712	49.38%
College of San Mateo	30,581,329	15,272,016	49.94%
Skyline College	26,272,500	13,302,117	50.63%
District Office	17,052,857	8,025,543	47.06%
Central Services	26,152,016	8,241,369	31.51%
Total Expense Budget	\$116,650,277	\$53,003,757	45.44%

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2010 as well as comparisons to three previous years. Note that in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year (i.e. formula adjustments). In addition, the District has a 5% contingency reserve in the amount of \$6,101,531 which is reflected in the fund balance.

Transfer of Funds

Title 5 regulations require the Board to approve transfers between expenditure classifications made after final adoption of the budget. District Rules and Regulations, Section 8.11, specifies that budgetary transfers will be authorized only when expenditures in certain object accounting classifications are in excess of the amounts budgeted and when there are amounts in other object classifications that will not be required for expenditures in those classifications. In addition, District Rules and Regulations, Section 8.02, requires a report on funds accepted on behalf of the District. The resulting changes to the final adopted budget are submitted to the Board semi-annually.

The following paragraphs summarize transfers submitted by the District units to realign individual line-item account classifications and to provide flexibility within budget allocations. All budget transfer detail is maintained on the Banner finance system, providing necessary documentation to support the summary report submitted to the Board for approval. Increases and decreases in major line item object accounts are shown for both income and expenditures.

General Fund (Unrestricted) – Fund 1

Adjust the **EXPENDITURE** amounts in the following classifications:

1000	Academic Salaries	\$ (177,785)
2000	Classified Salaries	(1,414,224)
3000	Employee Benefits	4,580
4000	Supplies and Materials	509,093
5000	Operating Expenses	1,087,437
6000	Capital Outlay	(15,269)
7000	Other Outgo	<u>75,135</u>
Total		\$59,966

Changes in expenditure budgets are a result of the transfers of site ending balances from Central Services to site holding accounts.

Adjust the **REVENUE** amounts in the following classifications:

8100	Federal Revenues	\$ -0-
8800	State/Local Revenues	1,675
8900	Other Sources	<u>58,291</u>
Total		\$59,966

Changes in revenue budgets are primarily the result surplus sale proceeds and a transfer from capital outlay.

General Fund (Restricted) – Fund 3

Adjust the **EXPENDITURE** amounts in the following classifications:

1000	Academic Salaries	\$524,471
2000	Classified Salaries	118,081
3000	Employee Benefits	146,972
4000	Supplies and Materials	(327,669)
5000	Operating Expenses	(206,684)
6000	Capital Outlay	68,578
7000	Other Outgo	<u>368,728</u>
Total		\$806,063

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants as well as some budget revisions to existing programs. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 48.

Adjust the **REVENUE** amounts in the following classifications:

8100	Federal Revenues	\$813,401
8600	State Revenues	(189,272)
8800	Local Revenues	171,739
8900	Other Sources	<u>10,195</u>
Total		\$806,063

Capital Outlay Projects Fund – Fund 4

Adjust the **EXPENDITURE** amounts in the following classifications:

2000	Classified Salaries	2,137
4000	Supplies and Materials	232,551
5000	Operating Expenses	358,764
6000	Capital Outlay	(526,554)
7000	Other Outgo	<u>35,000</u>
Total		\$101,899

Changes in the expenditure budget relates to the redefinition of various projects as well as a shift in when and how expenses are accrued.

Capital Outlay Projects Fund – Fund 4

Adjust the **REVENUE** amounts in the following classifications:

8800	Local Revenues	\$90,499
8900	Other Sources	<u>11,400</u>
Total		\$101,899

Revenue increased as a result of PG&E rebates and surplus sale proceeds.

Child Development Fund – Fund 6

Adjust the **EXPENDITURE** amounts in the following classifications:

4000	Supplies and Materials	\$800
5000	Operating Expenses	<u>(800)</u>
Total		\$-0-

A budget transfer was posted to reclassify an expense account.

Adjust the **REVENUE** amounts in the following classifications:

8100	Federal Revenues	\$89,426
8600	State Revenues	<u>(89,426)</u>
Total		\$-0-

The California Department of Education shifted the source of funds for the General Center contract from state to federal.

Measure G (San Mateo Parcel Tax) – Fund 6

Adjust the **EXPENDITURE** amounts in the following classifications:

1000	Certificated Salaries	\$(543,249)
2000	Classified Salaries	613,047
3000	Employee Benefits	2,157
4000	Operating Expenses	<u>(235,054)</u>
5000	Supplies and Materials	<u>163,100</u>
Total		\$-0-

Changes in expenditure budgets are a result of realignment within the Colleges and the transfers from Central Services to the sites as specified in the December recommendations.

Trust Fund (Student Aid) – Fund 7

Adjust the **EXPENDITURE** amounts in the following classifications:

7600	Payments to Students	<u>\$80,250</u>
Total		\$80,250

Adjust the **REVENUE** amounts in the following classifications:

8900	Other Sources	<u>\$80,250</u>
Total		\$80,250

Increases in the Trust Fund budget occurred as a result of transfers from the Restricted General Fund (specially funded programs) to pay Federal and State Financial Aid awards to eligible students.

Self Insurance Fund

The Self Insurance Fund (Page 44) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$473,971 include salary costs and insurance premiums, and transfers into the fund are from Workers' Compensation benefits.

Debt Service Fund

The purpose of a Debt Service Fund (Page 46) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue comes from general obligation bonds.

Restricted General Fund

The Restricted General Fund (Pages 49-53) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs.

Health Services Fund

Mid-year Health Services fee revenue decreased from \$927,865 in 2009-10 to \$883,420 in 2010-11. The \$44,445 decrease can be attributed to the drop in enrollment and no increase in the health fee for the academic year. In 2005-06, AB982 removed from the Education Code the health fee waiver that included the BOG student fee waiver program for low-income students. Low-income students continue to pay the Health Services fee, but many receive financial aid which covers the fee.

Parking Fund

Currently, the parking fee for a full semester is \$40 which is the maximum amount as permitted by the Education Code. The Summer session fee remains at \$20. A two-term Fall/Spring semester parking permit is available for \$70. The increase in fees in fiscal year 2008-09 brought SMCCCD fees consistent with neighboring colleges in order to reduce the annual operating deficit. In accordance with State law, students eligible for a Board of Governor's Grant that waives their enrollment fees continue to pay only \$20 per semester for a parking permit.

Mid-year parking fee revenue decreased from \$1,282,797 in 2009-10 to \$1,225,692 in 2010-11. The 4.4% decrease is due to lower enrollment as both parking permit sales and parking citation fees have dropped. Closures to parking lots due to ongoing construction and improvements may have also contributed to fewer students using parking facilities.

Capital Projects Fund

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 56-57. The adjusted budget is \$117,553,949. Project expenditures as of December 31 were \$60,565,941.

The Bond Construction Fund, a sub-account of the Capital Projects Fund, was established for the deposit of proceeds from the sale of bonds. Deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.

Capital Improvement Program

The focus of the Capital Improvement Program for fiscal year 2010-2011 is the final completion of construction on the College of San Mateo Design-Build Project, Skyline College Design-Build Project, and Cañada College's Buildings 5 and 6. These projects, approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding toward completion and building occupancy according to or ahead of schedule and on budget. In addition to these major projects, planning, design and construction continue on two State-funded electrical upgrades at Skyline and Cañada College, as well as the North Gateway Project at College of San Mateo. Construction will remain active, albeit diminished in quantity at all three campuses.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of CSM and Skyline College's Design-Build Projects, as well as State and locally funded modernization projects. Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2011, but are subject to change.

CAÑADA COLLEGE



Completed Projects – The following projects were completed in 2010:

- Buildings 2/3/16/17/18 exterior painting
- Cañada Vista Faculty/Staff housing
- Campus tree trimming project
- Cañada College road paving
- Building 9 Student Services remodel
- Cañada Facilities Maintenance Center
- Veteran's Center

Active Construction Projects – The following projects are under active construction:

- Buildings 5/6 Student Center/classroom modernization (State-funded)
 - Anticipated occupancy: Fall 2011

Active Planning Projects – The following projects are in the planning and design stage:

- Electrical Infrastructure upgrades (State-funded)
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure project
 - Bids are expected to be released in March 2011 with the start of construction in Fall 2011
- Parking Lot 4 Planter and Entrance upgrade, fire road paving
- Cafeteria Dining Room remodel

- Cañada exterior painting project

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding:

- Building 1 Fitness Center conversion and renovation
- Building 13 Multiple Program Instructional Center modernization
- Building 3 Performing Arts modernization – Phase 2

COLLEGE of SAN MATEO



Completed Projects – The following projects were completed in 2010:

- CSM CIP2 Design-Build Project
 - Health and Wellness Building 5
 - Aquatic Center
 - San Mateo Athletic Club
 - CSM Chiller Plant
 - KCSM Tower and Antennae relocation
 - Site work improvements:
 - Southern site, Beethoven and Olympian parking lots
 - Western half of the central quad
 - Roadway improvements
 - Central Spine
 - Building 10 plaza
 - Building 4 Stelevator
- Buildings 12/15/17/34 Design Build modernization
 - Buildings 12, 15 and 17
- Building 9 KCSM improvements and restroom modernization

Active Construction Projects – The following projects are under active construction:

- CSM CIP2 Design-Build Project
 - New Building 10 College Center
 - Construction Period: Spring 2009 - Spring 2011
 - Occupancy: Spring/Summer/Fall 2011
 - Site work improvements—final phases
 - Construction Period: Spring 2011 - Summer 2011

- Buildings 12/15/17/34 Design Build modernization
 - Building 34
 - Construction Period: Spring 2011 - Summer 2011
- Hillsdale parking lot project
 - Phase 1, upper lot, expected completion date March 2011
 - Phase 2, lower lot, expected completion date June 2011
- North Gateway Project
 - Phase 1: Electrical Load Center 8 and tree maintenance, expected completion Summer 2011

Active Planning Projects – The following projects are in the planning stages at CSM:

- North Gateway (demolition of Buildings 21-29) Project
 - Phase 2: demolition of Buildings 21-29, landscaping, hardscape
 - Bid April 2011. Start Construction: late Summer 2011
- CSM exterior painting project

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding:

- Building 8 Gymnasium modernization
- Building 19 Emerging Technologies Center
- Building 12 renovation

SKYLINE COLLEGE



Completed Projects – The following projects were completed in 2010:

- Facilities Maintenance Center
- CIP2 Design-Build Project
 - New Building 11 Automotive Transmission Facility
 - Central Quad landscaping
 - Parking lots A, N, P, R, F, G
 - Primary and Secondary entrances
 - Road pavement and completion of roundabout
 - Building 1-A Powerhouse
- Spark Point and Veteran’s Center

Active Construction Projects – The following Skyline College projects are in active construction:

- CIP2 Design-Build Project

- New Building 4 Multicultural Center, Cosmetology, Administration and classrooms
 - Construction Phase: Spring 2009 - Spring 2011
 - Occupancy: Spring/Summer/Fall 2011
- Site work improvements

Active Planning Projects – The following projects are in the design and pre-construction phase:

- Electrical infrastructure upgrades
 - This project was approved and funded as a Priority A-4 Immediate Infrastructure Failure project.
 - Bids are expected to be released by March 2011 with the start of construction by Summer 2011
- Skyline exterior painting project

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding:

- Skyline College Center for Kinesiology and Human Performance - new construction
- Building 2 Workforce and Economic Development Prosperity Center
- Center for the Arts, replacement of Building 1

Enterprise/Auxiliary Fund

Bookstores

The following report covers the period July 1, 2010 through December 31, 2010 for the District Auxiliary Services. The District Auxiliary and Commercial Operations, including the three campus bookstores, cafeterias, vending operations and the San Mateo Athletic Club (SMAC) at the College of San Mateo, are self-sustaining enterprises. All income generated covers the total salaries and expenses generated by these operations. General fund dollars are not used to subsidize District enterprise operations.

Bookstore Sales	2010-2011	2009-10	\$ Change	% Change
Regular Merchandise Sales	\$3,311,479	\$3,655,329	(\$343,850)	-9%
Computer Products Sales	81,785	241,140	(159,355)	-66%
Total Merchandise Sales	3,393,264	3,896,469	(503,204)	-13%
Textbook Rental Sales	102,085	87,519	14,566	17%
Total Sales	\$3,495,349	\$3,983,988	(\$488,639)	-12%

Regular merchandise sales have decreased this year compared to last year, with computer product sales decreasing substantially due to the elimination of the relationship with Apple Computer after Apple’s determination to effectively pull out of small to mid-size college partnerships. Textbook sales are down significantly over last year due to a number of factors including the decline in enrollment, the reduction of sections offered (particularly in the Summer session) and the loss of power on the first day of Fall classes at College of San Mateo.

Although textbook sales have declined significantly, we continue to see increases in textbook rentals at all three campuses. In this academic year, the textbooks rented to students represent a savings to students of \$306,255 if the students had to purchase the same textbooks new. The textbook rental program has clearly benefitted students by providing access to course materials in an affordable manner. Since the Fall semester, 2005, the textbook rental program has saved students in the District more than \$2 million dollars in course materials costs. This is an incredible achievement and has no rival in the California Community College system. The program began with 35 individual titles and has grown to more than 1,000 titles students can choose to rent. All of these textbooks have been purchased through a series of grants and donated funds as well as from the bookstores’ capital reserve. The staff at Cañada College and the Cañada College Bookstore has worked tirelessly to identify additional sources of

funding that has helped the program grow to its current size. Additional plans are underway to make the program even larger in 2011-12.

Comparative figures are shown below:

Bookstore Recap	2010-2011	2009-10	\$ Change	%Change
Operations				
Merchandise Sales	\$3,393,264	\$3,896,469	(\$503,204)	-13%
Cost of Goods Sold	2,278,982	2,669,364	(390,382)	-15%
Textbook Rental Income	102,085	87,519	14,566	17%
Gross profit from Operations	1,216,368	1,314,624	(98,257)	-7%
Total Operating Expenses	1,192,631	1,229,230	(36,600)	-3%
Net Income/(Loss) from Operations	23,737	85,394	61,657	72%
Interest and Other Income	90,464	112,895	(22,431)	-20%
Net Income Before Other Expenses	114,201	198,289	(84,088)	-42%
District Support				
Admin Salary/Benefits	58,537	56,888	1,650	3%
Other Expense: District Support	83,620	40,527	43,093	106%
Net Change in Fund Balance	(\$27,956)	\$100,874	\$128,830	-128%

Cost of goods sold decreased significantly, as expected, with lower computer product sales. Total direct operating expenses decreased by 3% over this same period in 2009-10 due to a reduction in administrative salary expenses because of a reallocation of expenses across the services and reduction of inventory related costs. The bookstores have substantially increased their financial investment in the textbook rental program which accounts for the 106% increase in Other Expenses.

Interest and other income decreased due to lower computer product sales commission payments as well as reduced interest income on our investments.

It is expected that this will be a very challenging year for the bookstores as the state of the budget continues to require enrollment reductions at some campuses. This reduction, coupled with the added competition from numerous outside organizations, will put added pressure on the bookstores' overall financial performance. All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. We will continue our commitment to focus on all efforts to improve service, offer more used textbooks, continue to grow the rental program, further integrate digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide and further maximize the interest and other income potential of all the campus bookstores. In so doing, we will remain well positioned for future growth as we serve the students of the San Mateo County Community College District.

Cafeterias

Beverage, Snack and Food Service Vendors –

- The District's beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2007, ending on June 30, 2012.
- The District's snack vending partner is Action Vending. The contract was awarded on January 1, 2007, ending on June 30, 2011.
- The District has a contract with KJ's Café to operate the coffee concession stands at both Skyline College, operating as El Capitan Espresso, and College of San Mateo, operating as Drip Coffee. The contract was awarded on August 16, 2006 and expires on August 16, 2011.

- The District’s food service partner is Pacific Dining Services. The contract was awarded on July 1, 2007 ending on June 30, 2010 with an option for two one year renewals thereafter. The District has renewed the contract for the 2010-11 year as per the option to renew in the contract.

Pacific Dining, under the leadership of Rick and Sonia McMahon, Hugo Ramos and Octavio Amezcua, operate the food service at the three District campuses after being awarded the contract in June 2007. College of San Mateo operates a mobile kitchen procured to augment operations with the demolition of Building 5 (where the CSM cafeteria was previously housed). The satellite food operation (kiosk) was demolished in early June 2010 to begin the landscaping work around the Campus Center Building (B10N). The campus is served by the mobile kitchen and the newly opened Le Bulldog (located in the Health and Wellness Building (B5) for the 2010-11 academic year. The cafeteria at Cañada College, located in B5, was closed after classes in December 2009 to renovate that building. Cañada College is now being served by a mobile kitchen located adjacent to B9 as well as the Cañada Bookstore and the Pony Espresso which is operated by the Bookstore. The Skyline College cafeteria, located in Building 6, is the only fully operational food service enterprise in the District and is running very well under the leadership of Hugo Ramos.

Second quarter comparisons are noted below:

Cafeteria Recap	2010-11	2009-10	\$ Change	%Change
Food Service Income	\$71,149	\$57,319	\$13,830	24%
Vending Income	36,040	33,977	2,063	6%
Interest Income	1,521	1,042	479	46%
Other Income	20,000	584	19,416	3325%
Total Revenues	128,787	92,923	35,788	39%
Expenditures	113,531	103,787	9,744	9%
Net Change in Fund Balance	\$15,180	(\$10,864)	\$26,044	240%

Compared to the second quarter 2009-10, food service income has increased by 24%. Despite the challenges presented by the construction at two of the three campuses, Pacific Dining has done an excellent job of providing service to our community. Since assuming the contract in June 2007, Pacific Dining has made numerous operational improvements including upgrades in the cafeteria menu, catering and the overall customer service focus of the company. Vending income has increased by 6% (income from Pepsi and Action Vending) as a direct result of adding back some vending machines throughout the District after construction related issues and building closures forced us to remove machines. The increase in Other Income to \$20,000 is due to the annual sponsorship received from Pepsi that came in the second quarter.

San Mateo Athletic Club and the San Mateo Aquatic Center

On April 1, 2010, the District opened a state-of-the-art fitness and aquatic center on the campus of College of San Mateo in the newly constructed Health and Wellness Building. This incredible new building provides classrooms and labs for career and technical programs including nursing, dental assisting, cosmetology, health fitness, and dental hygiene (when state funding permits).

The San Mateo Athletic Club (SMAC) is a professionally managed enterprise program sharing the state-of-the-art fitness facility. The SMAC shares the instructional and training space on two levels of the Health and Wellness building that includes a large main floor, four exercise studios on the second level, an aquatics complex with a 50-meter Olympic size competition pool along with a 25-meter instructional pool for Adaptive Fitness and other group exercise classes. The SMAC and its members enjoy this multi-use College of San Mateo facility that provides credit classes, non-credit classes, community education and adaptive fitness.

Operating as an enterprise, SMAC is a community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large. The concept of a multi-use space enables the District to maximize the use of facility resources and create a revenue stream that will supplement the College budgetary needs including equipment replacement and maintenance. SMAC provides the community broader access to the College of San Mateo and demonstrates in a very real way that the District is a community-based organization offering a broad spectrum of educational and training opportunities. The concept of multi-use facilities has gained much attention from other community colleges up and down the state.

Operating as an enterprise through District Auxiliary Services and Commercial Operations, SMAC is self-sustaining with no contribution from the General Fund. Like the other enterprise operations in the District (bookstores, food services and campus vending), SMAC is expected to generate revenue sufficient to meet all of its operational expense needs and, as we mature, develop a surplus that will aid the District and College in other mutually agreeable endeavors. As part of the SMAC budget, we have allocated 4% of net revenue to a sinking fund so that equipment can be replaced as it ages with no impact on the General Fund. This is a critically important benefit to the College. The sinking fund will allow us to replace instructional equipment when needed without impacting the over-burdened instructional equipment budget.

SMAC received start-up funds of up to \$1 million (although it has used under \$400K) from the District's redevelopment revenues. It is expected that these funds will be completely repaid within the first three years of operation, if not sooner. As of December 2010, the SMAC membership has climbed to 2,060 memberships and 2,914 members, leading us to believe that, not only is the value and the need for this facility continuing to grow at a rapid rate, but also that we will meet and achieve our financial and operational goals.

Through December 31, 2010, key accomplishments include:

- 2,060 memberships (already above 2010/11 projected levels)
- 2,914 members
- More than \$62/month average dues (avg. dues originally projected at \$51.10)
- 400+ visits per day with a peak of nearly 1000 visits per day
- 46% of SMAC staff are College students, staff or faculty
- More than 70 group exercise classes per week
- More than 3,500 group exercise attendees per month
- More than 185 Master Swim program enrollees
- Successful pool rental program for local schools and community-based swim programs
- 100% of SMAC staff are AED and CPR certified
- 100% of SMAC staff meet or exceed MediFit/District employment standards and criteria
- High level of customer satisfaction as witnessed by lower than projected levels of membership attrition and high levels of membership referral:
 - April Referral = 74
 - May Referral = 77
 - June Referral = 83
 - July Referral = 115
 - August Referral=106
 - September Referral= 66
 - October Referral= 90
 - November Referral= 57
 - December Referral= 52

CSM Fitness Center financial summary:

CSM Fitness Center	2010-11**
Operating Revenues	
Registration & Membership	\$638,927
Personal Training	43,980
Aquatics	114,259
Parking	24,069
Group Exercise	14,311
Retail	1,030
Other Income	8,859
Total Operating Revenue	845,435
Operating Expenses	876,543
Net Operating Income/(Loss)	(31,109)
Interest and Other Income	2,930
Net Income Before Other Expenses	(28,179)
District Support	
Other Expense: Admin Salary/Benefits	17,133
Other Expense: District Support	5,468
Net Change in Fund Balance	(\$50,780)
** Business commenced on 04/01/2010, accordingly no prior year data is available for comparison.	

Net Income before Other Expenses shows a modest net loss of \$28,179. In this financial report, SMAC has absorbed all of the facility and equipment maintenance costs that will be shared by the District. A detailed usage analysis has been performed to determine the proper allocation of these expenses. The expenses include locker room perishables, towels, gym wipes, all custodial costs, equipment preventative maintenance and pool, fitness and group exercise supplies and parts. The reallocation of these costs will be done based on actual usage. The proper allocation of these expenses will improve the overall financial performance of SMAC.

It is important to note that the financial proforma predicted a net loss of \$181,377 this fiscal year before showing a profitable year in fiscal year 2011-12. Based on current projections, there should be a net surplus at the end of 2010-11 rather than the projected deficit in the proforma. Membership dues far exceed what was predicted in the proforma; dues for the entire fiscal year were targeted at \$799,677. As of December 31, 2010, we are at 80% of the budgeted goal with half of the fiscal year remaining. The projected income for both Aquatics and Personal Training are currently below budgeted expectations. Plans are in place to improve both of these areas in the remaining six months of the year. Challenges exist in Aquatics due to the hours available to program the pools. Both pools are used by the College athletic program as well as SMAC, impacting the revenue that can be raised. An awareness campaign is under way in SMAC to highlight the value of personal training. It is our expectation that the rollout of our “Jump Start” campaign will help increase the revenue from personal training.

The mission of SMAC is more than providing a revenue stream to the District. The mission of SMAC is to create a healthy environment that engages students, staff and community members in the pursuit of health and physical fitness. With a facility such as this, the emphasis is on enjoying exercise for its own sake and learning fitness habits for life. This means that students have a place where they can focus on lifetime fitness goals and individual achievement, and community members can find opportunities to improve their health and well-being.

SMAC also engages the community in a way that we have never done before. The interaction of community members with students sharing the same space in pursuit of similar goals has been an invaluable asset for both groups. The engagement of the members from the community to life at the College has been equally important. SMAC has attracted many of our neighboring schools to partner with us in the use of the facility.

With much anticipation and excitement, discussions are currently underway between the College academic team and the SMAC team to brand SMAC as a “teaching health club”. This is certainly an innovative concept. This partnership will offer students at College of San Mateo who are pursuing a career in the still growing fitness industry (despite the current economic conditions) to work as interns in SMAC, perform field work and team teach with certified instructors to earn certificates that will qualify them to work in the community as fitness professionals. This planned synergy between the academic program and our program represents fully the vision of what a professionally managed health club in our District could do not only for revenue generation but also for workforce development. SMAC is successfully addressing the District’s strategy to make the entire Health and Wellness building a premier Career-Technical Education facility in the County of San Mateo and in the State. SMAC provides a vital ingredient to this endeavor.

We are very proud of the accomplishments made at SMAC in such a short period of time. We continue to exceed expectations on all levels and will always strive to be the best facility in the Bay Area that offers not only a place to work out but also a place to teach, learn and develop habits, knowledge, skills and abilities that will benefit all those we serve for a lifetime.

Child Development Fund

The Child Development Fund (Pages 74-78) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children.

College of San Mateo and Skyline College each operate a Child Development Center (CDC) under single General Center/State Preschool Child Development agreements from the California Department of Education. Cañada College has temporarily transferred its portion of the General Center/State Preschool agreements to the City of Pacifica.

Since the Board expressed concern about the amount of subsidies from the general fund to the CDC, the Colleges reviewed their programs and presented their cases to the Board last year. The decision to allocate redevelopment funds to offset the subsidy was granted for two years, allowing time for the centers to find other solutions and become more self-sufficient. Soon after the Board’s decision, both Skyline College and the College of San Mateo began looking into strategies to increase revenue and reduce expenses.

In the current year (2010-11), CSM subsidies have been reduced from \$85,000 to \$7,000. Skyline has focused on reviewing current contracts and meeting the State law and regulation mandates. The strategies outlined will assist in maximizing current resources while maintaining the integrity of the program.

Following are effective strategies already implemented by the Colleges:

For enhancing revenue

1. Increasing tuition fees for non-subsidized families (CSM and Skyline)
2. Securing child care reimbursements at a higher rate for CalWORKs students by contracting with Human Service Agency of San Mateo County as an alternative payment source (CSM)
3. Implementing successful fund-raising activities and securing additional support from CSM and Skyline’s Associated Student Senates
4. Submitting grant proposals in March 2011 to Kaiser Permanente San Mateo Area Community Benefit 2011 Grant Program and Sequoia Healthcare District Healthy Schools Initiative School-Based Grants Program to assist in funding the Child Development Center’s nutrition services program (CSM)

For reducing expenses

1. Continuing to prepare children's breakfasts and afternoon supplements on-site (CSM and Skyline)
2. Continuing to not fund two vacant positions at CSM (CDC Teacher II and Office Assistant II)
3. Reducing costs of substitutes by creating an internal career ladder/intern program and utilizing federal work study students when possible (Skyline)

Additional strategies proposed for increasing revenue:

1. Increasing child care capacity and creating availability for non-subsidized families including potential employer-sponsored child care (Skyline)
2. Submitting grant proposals to assist in funding the parent education components of the program (Skyline)
3. Seeking corporate sponsorship to offset the cost of program supplies (Skyline)
4. Explore funding for lab hours used to generate FTES using the SARS software system to track hours by students using the CSM and Skyline Child Development Centers to complete course assignments from a variety of departments Districtwide (i.e. Nursing, Dental Assisting, Middle College, Psychology)
5. Explore charging a student fee to support child care services on campus (CSM and Skyline)
6. Explore increasing funding contracts to include federal monies (i.e. Head Start) at Skyline
7. Securing child care reimbursements at a higher rate for CalWORKs students by contracting with Human Service Agency of San Mateo County as an alternative payment source (Skyline)

Trust Fund (Student Financial Aid)

Awards for Fall 2010 are reflected in this report and total \$9,317,227, an increase of \$2,643,328 over the same period last year. The increase is due to the increase in the maximum Federal Pell award from \$5,350 to \$5,550 and a continuing increase in the number of students applying and receiving financial aid Districtwide. Additional Fall 2010 awards, along with those for Spring 2011, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 86-89.

The fund does not include Federal Work Study payments, which are considered wages for work rather than financial assistance in the form of aid. Work Study funds are maintained in the Restricted General Fund.

Effective Spring 2011, the District will be providing financial aid students with a new option for receiving their financial aid awards via a debit card. Sallie Mae will be providing financial aid disbursement services, transferring the student awards to either a debit card or to a student's checking account. This should result in students receiving their cash sooner and in a form more convenient to them than a paper check, as well as reducing the District's costs for printing, mailing and answering questions about financial aid checks. There is no cost to the student for this service.

Retirement Reserve Fund

Effective July 1, 2009, the District started charging itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and will be transferred to this fund.

The fund balance is projected to have a fund balance of \$30 million at the end of the current fiscal year ending June 30, 2011.

Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District's retirees are not affected by the balance in this account. The fund was established to meet future needs and to lessen the burden on the general fund. The Retirement Reserve Fund can be found on Page 92.

GASB 45

New Governmental Accounting Standards Board (GASB) standards have required public entities to disclose the existence and/or cost of retiree health benefits. Governmental Accounting Standards Board Statement 45 (GASB 45) establishes uniform financial reporting standards for Other Post-Employment Benefits (OPEB) other than pensions and requires school districts to financially recognize their liabilities for retiree health and welfare benefits. For the District, this includes the cost of post-retirement medical benefits for its current and future retirees. Like many governmental employers, the District pays for medical insurance for retirees.

A Retirement Board of Authority (RBOA), consisting five members representing the various constituent groups throughout the District, was appointed by the District Board of Trustees. The RBOA meets quarterly at this time. The RBOA has received a significant overview of investment platform options, including an assessment of risk tolerance, and has established a GASB 45 funding investment policy statement. Retired County Counsel Tom Casey has also provided training in conflicts of interest and fiduciary liability responsibility.

Additionally, the Board approved the establishment of a Post-Retirement Irrevocable Trust Fund. During 2009-10, the District transferred \$5 million into the trust; another \$10 million was transferred into the irrevocable trust in 2010-11, \$5 million in November 2010 and an additional \$5 million in January 2011. Next June's statement will reflect those deposits. The District will continue to monitor the investments in the irrevocable trust and transfer funding as cash flow permits.

KCSM

One of the areas of concern identified by the Board last fiscal year was KCSM. The Board has made it clear, as with the Child Care Centers that they did not intend to continue subsidizing the TV station. The District can no longer offer subsidies to programs which are peripheral to our core educational mission.

During several meetings last year, KCSM General Manager Marilyn Lawrence made presentations as the Board listened to ideas and plans on how best to address its financial situation. Regarding KCSM-TV, she recommended pursuing a combination of lease agreements. If lease agreements cannot be completed, a contract with an outside management company should be pursued and if neither option is completed, a bid document should be prepared for the sale of the station.

Following the Board's direction, the Adopted budget for 2010-11 reflects zero General Fund budgets for KCSM as these are now showing in the Restricted Fund.

District Housing

Cañada Vista held its grand opening at the Cañada campus in Redwood City on August 12, 2010. Cañada Vista is a craftsman-inspired, two and three-story complex with stunning views of the Bay, South San Mateo County and the Woodside hills. It provides housing to District faculty and staff providing a first-class, luxury type apartment complex.

Cañada Vista has 60 units and all but five units are occupied. The five units will be made available to new faculty who will be hired in the Spring and next Fall. Currently, there are about 20 names on the wait list for either Cañada Vista or College Vista in San Mateo.

As is the case with College Vista, rents are significantly below market rate, giving residents the opportunity to save for a down payment on a home.

Associated Students

The following report covers the period July 1, 2010 through December 31, 2010 for the Associated Student Bodies.

Total income and expenditures for the Associated Student Body (ASB) at each College for the second quarter of 2010-11 and 2009-10 are listed below:

ASB Total Income	2010-11	2009-2010	\$ Change	%Change
Cañada College ASB	\$42,536	\$63,662	(21,126)	-33.19%
College of San Mateo ASB	98,224	110,562	(12,338)	-11.16%
Skyline College ASB	92,428	92,014	414	0.45%

ASB Total Expenditures	2010-11	2009-2010	\$ Change	%Change
Cañada College ASB	\$14,364	\$24,547	(\$10,183)	-41.48%
College of San Mateo ASB	52,604	82,709	(30,105)	-36.40%
Skyline College ASB	42,365	21,686	20,680	95.36%

Activity card sales are the major source of income for the Associated Students. Activity card sales at Cañada College and College of San Mateo have decreased due to decline in enrollment in 2010-11 compared to that of 2009-10.

Expenditures of the ASBs include normal operating expenses (office supplies, activity card, student assistant salaries and other miscellaneous expenses) as well as student programs, scholarships and club assistance supporting campus life.

Both Cañada and CSM had decreases in program expenses as well as all other operating expenses. Skyline went the opposite direction; it held more program events this year and has invested \$5,809 in a leadership training conference.



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Budget Tables

Page 29 – SMCCCD Funds Chart

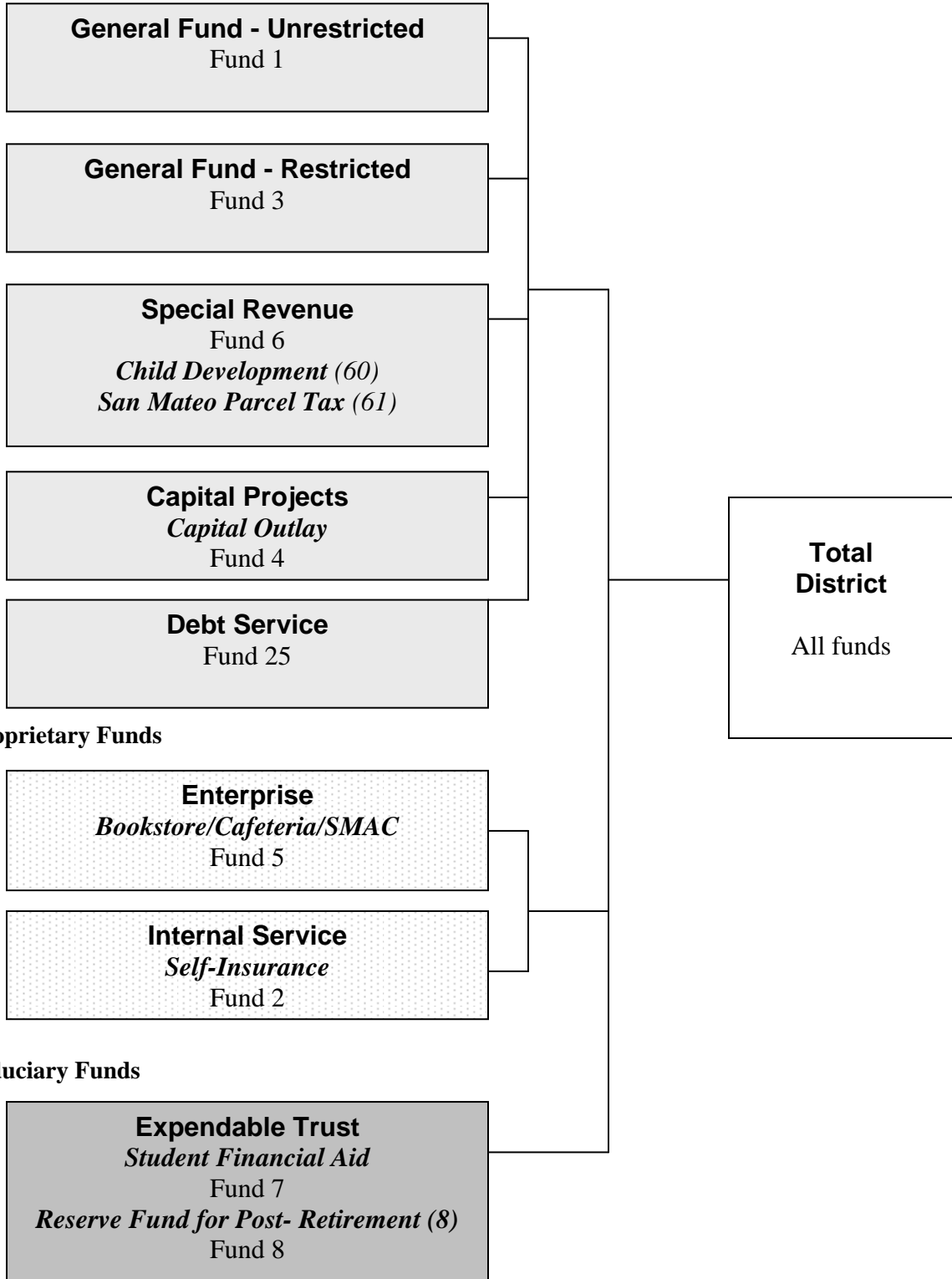
Page 30 – 2010-11 Adoption Budget

Page 32 – 2010-11 Mid-Year Actuals

This page intentionally left blank

San Mateo County Community College District Funds

Governmental Funds



**San Mateo County Community College District
2010-2011
Final Budget - All Funds**



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Governmental Funds					
Total General Fund		Special Revenue	Special Revenue	Capital Projects	Debt Service
Unrestricted	Restricted	Child Development	Measure G Parcel Tax	Capital Outlay	Debt Service

Revenue

1	Federal Revenue	0	6,039,705	39,680	0	0	0
2	State Revenue	43,573,261	9,821,027	395,700	0	0	115,000
3	Local Revenue	68,667,202	11,007,708	231,753	6,000,000	8,211,164	26,436,200
4	Total Revenue	112,240,463	26,868,440	667,133	6,000,000	8,211,164	26,551,200

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	47,320,673	4,158,429	168,737	4,800,000	142,080	0
7	Classified Salaries	24,170,379	8,165,647	506,284	0	3,491,224	0
8	Employee Benefits	23,354,320	3,760,311	334,472	875,000	1,266,081	0
9	Materials & Supplies	3,914,839	3,419,131	51,600	325,000	5,543,426	0
10	Operating Expenses	17,826,278	6,461,909	10,803	0	8,337,661	0
11	Capital Outlay	63,789	966,900	1,680	0	76,239,161	0
12	Total Expenses	116,650,277	26,932,326	1,073,575	6,000,000	95,019,633	0

Transfers & Other

13	Transfers In	0	813,054	406,443	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(5,466,527)	0	0	0	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	0	(983,555)	0	0	0	(26,363,992)
18	Total Transfers/Other	(5,466,527)	(170,502)	406,443	0	0	(26,363,992)

Fund Balance

19	Net Change in Fund Balance	(9,876,342)	(234,388)	0	0	(86,808,469)	187,208
20	Beginning Balance, 7/1/10	15,977,878	4,946,405	188,719	0	218,549,643	20,213,255
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30/11	6,101,537	4,712,017	188,719	0	131,741,174	20,400,463

***Note: Minor differences in dollar amounts due to rounding*

**San Mateo County Community College District
2010-2011
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	15,163,205	0	21,242,590	1	
0	0	0	0	441,176	0	54,346,164	2	
8,220,000	196,000	2,120,110	115,625	365,000	300,000	131,870,762	3	
8,220,000	196,000	2,120,110	115,625	15,969,381	300,000	207,459,516	4	
5,500,000	0	155,733	0	0	0	5,655,733	5	
0	0	0	0	0	0	56,589,919	6	
1,280,000	21,850	1,363,706	26,709	0	0	39,025,799	7	
380,000	6,470	0	12,752	0	0	29,989,406	8	
22,000	78,000	283,539	10,000	0	0	13,647,535	9	
823,700	85,680	100,000	926,000	0	55,000	34,627,031	10	
0	0	0	0	0	0	77,271,530	11	
8,005,700	192,000	1,902,978	975,461	0	55,000	256,806,952	12	
0	0	0	0	0	2,502,131	3,721,527	13	
0	0	0	1,745,000	0	0	1,745,000	14	
0	0	0	0	0	0	(5,466,527)	15	
0	0	0	0	0	0	0	16	
0	0	0	0	(15,969,381)	(10,000,000)	(53,316,928)	17	
0	0	0	1,745,000	(15,969,381)	(7,497,869)	(53,316,928)	18	
214,300	4,000	217,132	885,164	0	(7,252,869)	(102,664,365)	19	
6,677,738	415,501	(321,504)	7,504,143	250,430	33,749,527	308,151,735	20	
0	0	0	0	0	0	0	21	
6,892,038	419,501	(104,372)	8,389,307	250,430	26,496,658	205,487,371	22	

San Mateo County Community College District
2010-2011
Second Quarter Actuals - All Funds



Governmental Funds						
Total General Fund		Special Revenue		Capital Projects	Debt Service	
Unrestricted	Restricted	Child Development	Measure G Parcel Tax	Capital Outlay	Debt Service	

Revenue

1	Federal Revenue	0	2,312,678	75,992	0	0	0
2	State Revenue	32,156,793	2,960,796	106,047	0	2,219,000	69,187
3	Local Revenue	17,533,442	4,194,929	122,797	3,554,054	0	14,442,309
4	Total Revenue	49,690,235	9,468,403	304,836	3,554,054	2,219,000	14,511,496

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	22,662,279	2,092,737	80,882	196,463	85,316	0
7	Classified Salaries	10,848,255	3,729,516	248,528	26,457	1,455,882	0
8	Employee Benefits	13,198,758	1,708,303	160,030	21,068	546,371	0
9	Materials & Supplies	847,156	597,059	20,476	9,953	1,866,668	0
10	Operating Expenses	5,152,273	1,402,466	5,072	24,992	4,951,699	0
11	Capital Outlay	19,831	12,179	0	0	51,660,006	0
12	Total Expenses	52,728,553	9,542,262	514,989	278,933	60,565,941	0

Transfers & Other

13	Transfers In	\$0	135,173	160,030	0	0	0
14	Other Sources	0	0	0	0	0	0
15	Transfers out	(275,203)	(80,250)	0	0	0	0
16	Contingency	0	0	0	0	0	0
17	Other Out Go	(30,000)	(262,471)	0	0	0	(18,896,191)
18	Total Transfers/Other	(305,203)	(207,548)	160,030	0	0	(18,896,191)

Fund Balance

19	Net Change in Fund Balance	(3,343,521)	(281,406)	(50,122)	3,275,121	(58,346,941)	(4,384,695)
20	Beginning Balance, 7/1/10	15,977,878	4,946,405	188,719	0	218,549,642	20,213,255
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 12/31/10	12,634,357	4,664,999	138,598	3,275,122	160,202,701	15,828,560

***Note: Minor differences in dollar amounts due to rounding*

**San Mateo County Community College District
2010-11
Second Quarter Actuals - All Funds**

Proprietary Funds				Fiduciary Funds		Total District All Funds	
Enterprise Funds			Internal Service	Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve		
0	0	0	0	8,440,110	0	10,828,780	1
0	0	0	0	255,466	0	37,767,289	2
3,585,812	108,711	845,435	838,358	240,438	255,895	45,722,180	3
3,585,812	108,711	845,435	838,358	8,936,013	255,895	94,318,248	4
2,278,982	0	0	0	0	0	2,278,982	5
0		0	19,630	0	0	25,137,307	6
693,525	31,354	0	10,425	0	0	17,043,943	7
208,880	8,181	0	0	0	0	15,851,592	8
0		0	443,915	0	0	3,785,227	9
432,382	70,746	876,543	0	0	15,008	12,931,180	10
0	0	0		0	0	51,692,016	11
3,613,769	110,281	876,543	473,970	0	15,008	128,720,249	12
0	0	0	0	80,250	0	375,454	13
0	0	0	0	0	1,164,916	1,164,916	14
0	0	(19,671)	0	0	0	(375,454)	15
0	0	0	0	0	0	0	16
0	0	0	0	(9,317,227)	(5,000,000)	(33,505,889)	17
0	0	(19,671)	0	(9,236,977)	(3,835,084)	(32,340,644)	18
(27,957)	(1,570)	(50,779)	364,388	(300,964)	(3,594,197)	(66,742,644)	19
6,677,738	415,501	(321,504)	7,504,143	250,430	33,749,526	308,151,733	20
0	0	0	0	0	0	0	21
6,649,781	413,931	(372,283)	7,868,531	(50,535)	30,155,329	241,409,089	22

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund (Fund 1)

*The **Unrestricted General Fund** is maintained to account for those monies that are not restricted in their use by external sources. This is one of the largest of the funds and the one we most commonly think of when discussing the budget.*

In general, there are no external restrictions imposed on the use of these monies; however the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. An example of resources designated in this manner is the set aside for Trustee's Program Improvement projects, which provides financing for efforts to improve programs and services.

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actuals To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,203,012	1,500,864	1,785,848	2,186,719	2,186,719	1,969,880	90%	3
4 Total Revenue	\$1,203,012	\$1,500,864	\$1,785,848	\$2,186,719	\$2,186,719	\$1,969,880	90%	4
Expenses								
5 Certificated Salaries	\$4,971,006	\$5,036,482	\$5,104,375	\$9,495,408	\$9,438,728	4,597,862	49%	5
6 Classified Salaries	1,588,036	1,644,606	1,722,255	3,483,820	3,512,021	1,648,118	47%	6
7 Employee Benefits	1,417,622	1,482,444	1,672,566	3,674,541	3,674,751	1,668,063	45%	7
8 Materials & Supplies	106,384	55,670	50,382	445,219	438,259	73,726	17%	8
9 Operating Expenses	255,551	276,635	218,914	(512,412)	611,583	194,308	32%	9
10 Capital Outlay	20,335	0	1,549	5,000	5,000	635	13%	10
11 Total Expenses	\$8,358,934	\$8,495,837	\$8,770,041	\$16,591,575	\$17,680,342	\$8,182,712	46%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0	0%	12
13 Other Sources	0	0	0	0	(1,000)	0	0%	13
14 Transfers out	0	0	0	(10,422)	(10,422)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(8,925)	0	(20,000)	(20,000)	100%	16
17 Total Transfers/Other	\$0	\$0	(\$8,925)	(\$10,422)	(\$31,422)	(\$20,000)	64%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,155,922)	(\$6,994,973)	(\$6,993,118)	(\$14,415,278)	(\$15,525,045)	(\$6,232,832)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$7,155,922)	(\$6,994,973)	(\$6,993,118)	(\$14,415,278)	(\$15,525,045)	(\$6,232,832)		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,062,043	3,184,256	3,944,230	4,216,330	4,272,562	3,822,452	89%	3
4 Total Revenue	\$3,062,043	\$3,184,256	\$3,944,230	\$4,216,330	\$4,272,562	\$3,822,452	89%	4
Expenses								
5 Certificated Salaries	\$10,892,931	\$10,851,704	\$10,399,524	\$18,228,177	\$18,408,463	\$9,413,916	51%	5
6 Classified Salaries	2,996,085	3,100,637	2,995,603	4,816,514	\$4,890,818	2,275,192	47%	6
7 Employee Benefits	3,008,932	3,150,515	3,302,349	6,547,970	\$6,552,339	3,096,178	47%	7
8 Materials & Supplies	190,635	182,415	87,016	447,962	\$505,644	113,785	23%	8
9 Operating Expenses	632,186	568,722	312,577	540,706	\$2,540,144	372,945	15%	9
10 Capital Outlay	0	0	0	0	\$0	0	0%	10
11 Total Expenses	\$17,720,769	\$17,853,993	\$17,097,069	\$30,581,329	\$32,897,407	\$15,272,016	46%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	(35,971)	(59,837)	(59,837)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	(\$35,971)	(\$59,837)	(\$59,837)	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$14,658,726)	(\$14,669,737)	(\$13,188,811)	(\$26,424,837)	(\$28,684,683)	(\$11,449,564)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$14,658,726)	(\$14,669,737)	(\$13,188,811)	(\$26,424,837)	(\$28,684,683)	(\$11,449,564)		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,324,999	2,537,156	3,158,159	3,597,913	3,599,003	3,033,330	84%	3
4 Total Revenue	\$2,324,999	\$2,537,156	\$3,158,159	\$3,597,913	\$3,599,003	\$3,033,330	84%	4
Expenses								
5 Certificated Salaries	\$7,959,620	\$8,606,647	\$8,805,600	\$15,104,004	\$15,233,160	\$8,207,931	54%	5
6 Classified Salaries	2,267,351	2,275,338	2,242,856	4,282,042	4,330,217	2,073,799	48%	6
7 Employee Benefits	2,151,004	2,307,425	2,445,904	5,255,489	5,255,489	2,479,405	47%	7
8 Materials & Supplies	231,772	255,504	177,166	419,004	412,158	144,598	35%	8
9 Operating Expenses	377,174	443,177	307,676	1,166,767	2,762,855	361,219	13%	9
10 Capital Outlay	16,468	7,167	4,575	45,194	27,394	15,165	55%	10
11 Total Expenses	\$13,003,389	\$13,895,258	\$13,983,778	\$26,272,500	\$28,021,274	\$13,282,117	47%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	0	\$0	0%	12
13 Other Sources	0	0	0	0	\$0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(611)	0	(10,000)	(10,000)	100%	16
17 Total Transfers/Other	\$0	\$0	(\$611)	\$0	(\$10,000)	(\$10,000)	100%	17
Fund Balance								
Net Change in								
18 Fund Balance	(\$10,678,390)	(\$11,358,102)	(\$10,826,230)	(\$22,674,587)	(\$24,432,271)	(\$10,258,788)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
Net Fund Balance,								
21 Dec. 31	(\$10,678,390)	(\$11,358,102)	(\$10,826,230)	(\$22,674,587)	(\$24,432,271)	(\$10,258,788)		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - District Office

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	2,524	0	0	0	0	0	0%	2
3 Local Revenue	(5,353)	(3,514)	8,589	194,000	194,604	2,928	2%	3
4 Total Revenue	(\$2,829)	(\$3,514)	\$8,589	\$194,000	\$194,604	\$2,928	2%	4
Expenses								
5 Certificated Salaries	\$146,914	\$273,729	\$267,210	\$616,004	\$616,004	\$261,956	43%	5
6 Classified Salaries	4,734,921	5,008,117	4,368,975	9,341,265	9,341,265	4,590,616	49%	6
7 Employee Benefits	1,675,252	1,583,773	1,852,488	4,175,582	4,175,582	2,001,209	48%	7
8 Materials & Supplies	620,723	481,522	369,625	603,064	2,177,345	498,669	23%	8
9 Operating Expenses	502,915	527,493	565,216	2,309,062	2,246,282	669,062	30%	9
10 Capital Outlay	5,896	22,714	5,554	7,880	10,411	4,031	39%	10
11 Total Expenses	\$7,686,621	\$7,897,348	\$7,429,068	\$17,052,857	\$18,566,890	\$8,025,543	43%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	(5,000)	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$5,000)	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,689,450)	(\$7,905,862)	(\$7,420,479)	(\$16,858,857)	(\$18,372,286)	(\$8,022,615)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$7,689,450)	(\$7,905,862)	(\$7,420,479)	(\$16,858,857)	(\$18,372,286)	(\$8,022,615)		21

Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Central Services*

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$507,922	\$0	\$0	\$0	0%	1
2 State Revenue	17,756,721	13,360,720	25,135,883	43,573,261	43,573,261	32,156,793	74%	2
3 Local Revenue	23,050,783	9,830,561	48,362,698	58,472,240	58,474,280	8,704,853	15%	3
4 Total Revenue	\$40,807,504	\$23,191,281	\$74,006,503	\$102,045,501	\$102,047,541	\$40,861,646	40%	4
Expenses								
5 Certificated Salaries	\$12,254	\$6,329	(\$46,833)	\$3,877,081	\$3,446,533	\$180,615	5%	5
6 Classified Salaries	128,069	65,860	(429,619)	2,246,737	681,834	260,531	38%	6
7 Employee Benefits	3,455,902	3,512,081	3,252,429	3,700,738	7,947,872	3,953,903	50%	7
8 Materials & Supplies	56,873	29,532	(100,125)	1,999,590	890,525	16,378	2%	8
9 Operating Expenses	2,707,842	2,880,426	2,463,036	14,322,155	10,752,850	3,554,738	33%	9
10 Capital Outlay	8,258	62,463	17,393	5,715	5,715	0	0%	10
11 Total Expenses	\$6,369,198	\$6,556,691	\$5,156,281	\$26,152,016	\$23,725,330	\$7,966,165	34%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	4,149	1,097	0	0	0	0	0%	13
14 Transfers out	(1,500,000)	(154,840)	(162,311)	(5,396,268)	(1,184,268)	(275,203)	23%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$1,495,851)	(\$153,743)	(\$162,311)	(\$5,396,268)	(\$1,184,268)	(\$275,203)	23%	17
Fund Balance								
18 Net Change in Fund Balance	\$32,942,455	\$16,480,847	\$68,687,910	\$70,497,217	\$77,137,943	\$32,620,278		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$32,942,455	\$16,480,847	\$68,687,910	\$70,497,217	\$77,137,943	\$32,620,278		21

*Central Services includes most of the general fund revenue, contingency, funds for transfer (e.g. capital outlay, reserve for retiree benefits), retiree benefits and special allocation holding accounts. It does not include the District Office.

San Mateo County Community College District
2010-2011 Mid-Year Report
Unrestricted General Fund (Fund 1) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$507,922	\$0	\$0	\$0	0%	1
2 State Revenue	17,759,245	13,360,720	25,135,883	43,573,261	43,573,261	32,156,793	74%	2
3 Local Revenue	29,635,484	17,049,323	57,253,864	68,667,202	68,727,168	17,533,442	26%	3
4 Total Revenue	\$47,394,729	\$30,410,043	\$82,897,668	\$112,240,463	\$112,300,429	\$49,690,235	44%	4
Expenses								
5 Certificated Salaries	\$23,982,725	\$24,774,891	\$24,524,622	\$47,320,673	\$47,142,888	\$22,662,279	48%	5
6 Classified Salaries	11,714,462	12,094,558	11,121,711	\$24,170,378	\$22,756,155	10,848,255	48%	6
7 Employee Benefits	11,708,712	12,036,238	12,674,458	\$23,354,320	\$27,606,034	13,198,758	48%	7
8 Materials & Supplies	1,206,387	1,004,643	713,108	\$3,914,838	\$4,423,932	847,156	19%	8
9 Operating Expenses	4,475,668	4,696,453	3,971,265	\$17,826,278	\$18,913,714	5,152,273	27%	9
10 Capital Outlay	50,957	92,344	27,548	\$63,789	\$48,520	19,831	41%	10
11 Total Expenses	\$53,138,911	\$54,699,127	\$53,032,712	\$116,650,276	\$120,891,243	\$52,728,553	44%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	4,149	1,097	0	0	(1,000)	0	0%	13
14 Transfers out	(1,500,000)	(159,840)	(198,283)	(5,466,527)	(1,254,527)	(275,203)	22%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(9,537)	0	(30,000)	(30,000)	100%	16
17 Total Transfers/Other	(\$1,495,851)	(\$158,743)	(\$207,819)	(\$5,466,527)	(\$1,285,527)	(\$305,203)	24%	17
Fund Balance								
18 Net Change in Fund Balance	(\$7,240,033)	(\$24,447,827)	\$29,657,137	(\$9,876,341)	(\$9,876,341)	(\$3,343,521)		18
19 Beginning Balance, July 1	10,571,652	10,312,552	14,530,400	15,977,878	15,977,878	15,977,878		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$3,331,619	(\$14,135,275)	\$44,187,537	\$6,101,537	\$6,101,537	\$12,634,357		21

Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College.

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Internal Service Fund (Fund 2)

*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs, including both Property and Liability and Workers' Compensation insurance needs.*

An amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.

San Mateo County Community College District
2010-2011 Mid-Year Budget
Internal Service - Self-Insurance Fund (Fund 2) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	115,625	115,625	0	0%	2
3 Local Revenue	0	(233,620)	0	1,745,000	1,745,000	838,358	48%	3
4 Total Revenue	\$0	(\$233,620)	\$0	\$1,860,625	\$1,860,625	\$838,358	45%	4
Expenses								
5 Certificated Salaries	\$10,602	\$0	\$0	0	0	\$0	0%	5
6 Classified Salaries	46,014	39,234	58,071	\$26,709	\$26,709	19,630	73%	6
7 Employee Benefits	7,989	12,183	28,896	12,752	12,752	10,425	82%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	150,208	176,670	314,108	926,000	926,000	443,915	48%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$214,813	\$228,087	\$401,075	\$975,461	\$975,461	\$473,971	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	980,278	1,029,163	904,952	1,745,000	1,745,000	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$980,278	\$1,029,163	\$904,952	\$1,745,000	\$1,745,000	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$765,465	\$567,456	\$503,877	\$2,630,164	\$2,630,164	\$364,387		18
19 Beginning Balance, July 1	528,892	6,445,054	6,286,697	7,504,143	7,504,143	7,504,143		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$1,294,357	\$7,012,510	\$6,790,574	\$10,134,307	\$10,134,307	\$7,868,530		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Debt Service Fund (Fund 25)

The Debt Services Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.

*The fund which is used to record transactions related to the receipt and expenditure of the general obligation bond is called the **Bond Interest Redemption Fund**.*

San Mateo County Community College District
2010-2011 Mid-Year Budget
Internal Service - Debt Service Fund (Fund 25) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	24,161	11,134,062	25,442	115,000	115,000	69,187	0%	2
3 Local Revenue	12,412,632	547,411	13,843,406	26,436,200	26,436,200	14,442,309	55%	3
4 Total Revenue	\$12,436,793	\$11,681,473	\$13,868,847	\$26,551,200	\$26,551,200	\$14,511,496	55%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(19,105,684)	(24,251,784)	(17,452,351)	(26,363,992)	(26,363,992)	(18,896,191)	72%	16
17 Total Transfers/Other	(\$19,105,684)	(\$24,251,784)	(\$17,452,351)	(\$26,363,992)	(\$26,363,992)	(\$18,896,191)	72%	17
Fund Balance								
18 Net Change in Fund Balance	(\$6,668,891)	(\$12,570,311)	(\$3,583,504)	\$187,208	\$187,208	(\$4,384,695)		18
19 Beginning Balance, July 1	10,019,899	26,772,227	18,441,349	20,213,255	20,213,255	20,213,255		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$3,351,008	\$14,201,916	\$14,857,845	\$20,400,463	\$20,400,463	\$15,828,560		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 3)

*The **Restricted General Fund** is maintained to account for those monies that are restricted in their use by law, regulations, donors, or other outside Federal, State, and Local agencies.*

Examples of restricted sources of monies include Extended Opportunity Programs and Services (EOPS), Matriculation, Disabled Students Programs & Services (DSPS), State Instructional Equipment, Federal Work-Study Program, KCSM grants and donations, Parking (includes parking permit and parking citation revenue), and Health Services.

A complete list of these specially funded programs showing project budgets which may or may not coincide with the fiscal year budget are detailed on the following pages.

San Mateo County Community College District

2010-11 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS

July 1, 2010 - December 31, 2010

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Student Support Services	Federal			58,709		58,709
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500	10,000		22,500
30083	WIA - EWD/Allied Health Prog	Federal		3,449			3,449
30092	EDD Green Innovation - Wagner	Federal			37,500		37,500
30094	NASA CIPAIR	Federal		150,000			150,000
30095	SFSF ARRA Educ Grants	Federal	21,141	13,951	19,152	1,574	55,818
30096	EDD Green Innovation WIA	Federal			112,500		112,500
31003	Extended Opportunity Prog & Services	State	(2,479)	12,240	(1,054)		8,707
31004	EOP&S/Coop Agencies Resources for Ed	State	3,785	9,238	(1,477)		11,546
31009	Matriculation	State	1,038	711	860		2,609
31012	Foster Parent Training Recr	State		3,643			3,643
31031	CalWORKs	State	17,501	17,502	17,502		52,505
31032	Middle College High School	State	14,850	14,850			29,700
31033	Temp Assistance to Needy Families	State	786	787	787		2,360
31055	MESA CCCP/FSS	State		(68)	(68)		(136)
31113	Basic Skills 10-11 Appropriation	State		(6,067)	(10,764)		(16,831)
31114	Calif. EDD Green Innovation	State			(150,000)		(150,000)
32003	Public Bdcst CSG TV	Local	175,042				175,042
32004	Public Bdcst CSG FM	Local	12,957				12,957
32005	Public Bdcst Intrcnct	Local	2,947				2,947
32061	CPB - Digital Radio Conversion	Local	(6,441)				(6,441)
32081	SMCGS Grant - Canada Coll Library	Local		4,917			4,917
32082	Silicon Valley Com Fdtn	Local			99,169		99,169
32083	United Way of the Bay Area	Local			100,000		100,000
32084	Silicon Valley Comm Fdtn Grant	Local		34,203			34,203
35001	Miscellaneous Donations	Local	10,480	3,174	9,875		23,528
35014	Expand Your Horizons	Local			4,319		4,319
35045	Financial Aid Admin Cost Allowance - Pell	Local	1,235	535	905		2,675
38181	Hillsdale High School Foundation	Local	119,294				119,294
39001	Parking	Local				135,173	135,173
Total 2010-2011 Fund 3 Budget Revenue Adjustments			<u>372,136</u>	<u>275,564</u>	<u>307,915</u>	<u>136,747</u>	<u>1,092,362</u>



San Mateo County Community College District
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - Cañada College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$420,241	\$566,453	\$1,015,793	\$2,864,094	\$3,032,281	\$1,003,064	33%	1
2 State Revenue	1,140,872	1,233,438	802,192	1,912,529	1,967,543	707,320	36%	2
3 Local Revenue	510,527	552,757	701,764	1,372,780	1,172,489	617,476	53%	3
4 Total Revenue	\$2,071,640	\$2,352,648	\$2,519,749	\$6,149,404	\$6,172,313	\$2,327,860	38%	4
Expenses								
5 Certificated Salaries	\$578,674	\$676,008	\$578,908	\$1,196,246	\$1,256,383	\$551,265	44%	5
6 Classified Salaries	646,586	689,321	632,982	1,536,993	1,553,677	725,806	47%	6
7 Employee Benefits	253,237	302,162	330,840	728,508	736,086	337,801	46%	7
8 Materials & Supplies	125,967	170,244	136,747	582,728	657,878	111,374	17%	8
9 Operating Expenses	134,981	156,021	223,396	951,941	1,074,158	214,936	20%	9
10 Capital Outlay	20,335	1,810	66,410	174,096	96,603	3,686	4%	10
11 Total Expenses	\$1,759,780	\$1,995,566	\$1,969,282	\$5,170,512	\$5,374,784	\$1,944,867	36%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$10,422	10,422	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(8,892)	(8,749)	(68,806)	0	(76,480)	(76,480)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(190,884)	(173,940)	(125,362)	(548,985)	(543,797)	(120,856)	22%	16
17 Total Transfers/Other	(\$199,776)	(\$182,689)	(\$194,168)	(\$538,563)	(\$609,855)	(\$197,336)	32%	17
Fund Balance								
18 Net Change in Fund Balance	\$112,084	\$174,392	\$356,299	\$440,329	\$187,674	\$185,656		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$112,084	\$174,392	\$356,299	\$440,329	\$187,674	\$185,656		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$285,042	\$178,366	\$192,109	\$450,566	\$472,493	\$169,239	36%	1
2 State Revenue	1,741,004	1,564,615	1,041,910	2,760,218	2,794,913	822,381	29%	2
3 Local Revenue	2,495,503	2,999,534	2,882,479	6,685,149	6,550,768	2,000,603	31%	3
4 Total Revenue	\$4,521,550	\$4,742,515	\$4,116,497	\$9,895,933	\$9,818,174	\$2,992,223	30%	4
Expenses								
5 Certificated Salaries	\$709,366	\$708,945	\$591,641	\$1,080,838	\$1,217,081	\$521,234	43%	5
6 Classified Salaries	1,914,859	1,990,334	1,378,034	2,958,395	2,978,168	1,391,205	47%	6
7 Employee Benefits	692,920	732,704	542,840	1,270,619	1,279,053	597,535	47%	7
8 Materials & Supplies	482,670	434,921	252,258	1,263,895	1,253,900	225,295	18%	8
9 Operating Expenses	1,683,767	1,327,550	869,940	1,910,116	2,151,872	632,785	29%	9
10 Capital Outlay	61,676	2,902	31,113	342,094	318,770	8,334	3%	10
11 Total Expenses	\$5,545,258	\$5,197,357	\$3,665,826	\$8,825,957	\$9,198,843	\$3,376,388	37%	11
Transfers & Other								
12 Transfers In	\$151,589	\$20,524	\$5,195	\$100	\$100	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(189,671)	(51,568)	(3,100)	0	(800)	(800)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(92,991)	(106,804)	(75,616)	(104,861)	(103,311)	(33,859)	33%	16
17 Total Transfers/Other	(\$131,073)	(\$137,848)	(\$73,521)	(\$104,761)	(\$104,011)	(\$34,659)	33%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,154,781)	(\$592,689)	\$377,150	\$965,215	\$515,320	(\$418,824)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$1,154,781)	(\$592,689)	\$377,150	\$965,215	\$515,320	(\$418,824)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$453,960	\$463,787	\$739,653	\$2,717,002	\$2,805,650	\$1,138,801	41%	1
2 State Revenue	1,330,041	1,768,898	1,301,392	4,112,765	4,120,502	1,184,466	29%	2
3 Local Revenue	611,467	737,991	831,591	1,726,475	1,578,069	646,484	41%	3
4 Total Revenue	\$2,395,468	\$2,970,676	\$2,872,635	\$8,556,242	\$8,504,221	\$2,969,751	35%	4
Expenses								
5 Certificated Salaries	\$718,617	\$797,907	\$813,310	\$1,881,345	\$2,028,441	\$1,018,785	50%	5
6 Classified Salaries	905,238	989,696	722,407	1,437,148	1,510,167	617,322	41%	6
7 Employee Benefits	381,285	443,823	385,870	899,859	931,507	384,938	41%	7
8 Materials & Supplies	69,190	95,277	94,680	663,242	664,264	92,628	14%	8
9 Operating Expenses	143,409	217,917	217,365	2,547,473	2,592,852	481,096	19%	9
10 Capital Outlay	1,374	44,103	166	194,584	186,861	159	0%	10
11 Total Expenses	\$2,219,114	\$2,588,723	\$2,233,799	\$7,623,651	\$7,914,092	\$2,594,927	33%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(23,642)	(18,499)	(80,512)	0	(2,970)	(2,970)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(104,795)	(102,101)	(33,099)	(329,709)	(344,212)	(107,756)	31%	16
17 Total Transfers/Other	(\$128,437)	(\$120,600)	(\$113,611)	(\$329,709)	(\$347,182)	(\$110,726)	32%	17
Fund Balance								
18 Net Change in Fund Balance	\$47,917	\$261,353	\$525,225	\$602,882	\$242,947	\$264,098		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$47,917	\$261,353	\$525,225	\$602,882	\$242,947	\$264,098		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - District Office

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$8,043	\$9,617	\$1,574	16%	1
2 State Revenue	39,904	29,252	16,255	1,035,514	1,035,514	246,629	24%	2
3 Local Revenue	180,306	137,940	216,382	1,223,304	2,285,789	930,367	41%	3
4 Total Revenue	\$220,210	\$167,192	\$232,637	\$2,266,861	\$3,330,920	\$1,178,570	35%	4
Expenses								
5 Certificated Salaries	\$12,997	\$0	\$0	\$0	\$1,455	\$1,455	100%	5
6 Classified Salaries	303,816	256,786	1,045,828	2,233,111	2,253,111	995,183	44%	6
7 Employee Benefits	104,158	97,509	383,836	861,325	861,444	388,030	45%	7
8 Materials & Supplies	34,164	28,496	67,181	909,266	907,563	167,762	18%	8
9 Operating Expenses	74,143	74,741	91,858	1,052,379	1,169,255	73,650	6%	9
10 Capital Outlay	0	0	0	256,126	256,126	0	0%	10
11 Total Expenses	\$529,279	\$457,532	\$1,588,703	\$5,312,205	\$5,448,953	\$1,626,079	30%	11
Transfers & Other								
12 Transfers In	13,535	18,233	5,000	\$802,532	\$937,705	135,173	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$13,535	\$18,233	\$5,000	\$802,532	\$937,705	\$135,173	14%	17
Fund Balance								
18 Net Change in Fund Balance	(\$295,534)	(\$272,107)	(\$1,351,066)	(\$2,242,812)	(\$1,180,328)	(\$312,337)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$295,534)	(\$272,108)	(\$1,351,066)	(\$2,242,812)	(\$1,180,328)	(\$312,337)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Restricted General Fund (Fund 3) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,159,243	\$1,208,606	\$1,947,554	\$6,039,705	\$6,320,041	\$2,312,678	37%	1
2 State Revenue	4,251,821	4,596,203	3,161,749	9,821,027	9,918,472	2,960,796	30%	2
3 Local Revenue	3,797,803	4,428,222	4,632,216	11,007,708	11,587,115	4,194,929	36%	3
4 Total Revenue	\$9,208,868	\$10,233,031	\$9,741,519	\$26,868,440	\$27,825,628	\$9,468,403	34%	4
Expenses								
5 Certificated Salaries	\$2,019,654	\$2,182,860	\$1,983,859	\$4,158,429	\$4,503,359	\$2,092,737	46%	5
6 Classified Salaries	3,770,499	3,926,137	3,779,251	8,165,647	8,295,122	3,729,516	45%	6
7 Employee Benefits	1,431,600	1,576,198	1,643,386	3,760,311	3,808,090	1,708,303	45%	7
8 Materials & Supplies	711,991	728,938	550,866	3,419,131	3,483,604	597,059	17%	8
9 Operating Expenses	2,036,300	1,776,229	1,402,559	6,461,909	6,988,137	1,402,466	20%	9
10 Capital Outlay	83,386	48,815	97,690	966,900	858,360	12,179	1%	10
11 Total Expenses	\$10,053,430	\$10,239,177	\$9,457,611	\$26,932,326	\$27,936,673	\$9,542,261	34%	11
Transfers & Other								
12 Transfers In	\$165,124	\$38,757	\$10,195	\$813,054	\$948,227	\$135,173	14%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(222,205)	(78,816)	(152,419)	0	(80,250)	(80,250)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(388,671)	(382,845)	(234,076)	(983,555)	(991,320)	(262,471)	26%	16
17 Total Transfers/Other	(\$445,752)	(\$422,904)	(\$376,300)	(\$170,502)	(\$123,344)	(\$207,548)	168%	17
Fund Balance								
18 Net Change in Fund Balance	(\$1,290,314)	(\$429,052)	(\$92,392)	(\$234,388)	(\$234,388)	(\$281,406)		18
19 Beginning Balance, July 1	3,973,235	2,976,966	4,207,125	4,946,405	4,946,405	4,946,405		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$2,682,921	\$2,547,914	\$4,114,733	\$4,712,017	\$4,712,017	\$4,664,999		21

Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

*The District's **Capital Outlay Fund** is used to account for construction and acquisition of major capital improvements. Included are the acquisition or construction of all major fixed assets. In addition, site improvements, buildings, and equipment purchased as part of a large facility project are included.*

*The **Revenue Bond Construction Fund**, which is included as a sub-account of the Capital Projects Fund, has been established for the deposit of proceeds from the sale of revenue bonds. The deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.*

**2010-2011 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2010**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2010-11 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Bldgs 5/6 Reconstruction	41317	3,365,917.43	2,935,057.63	2,935,057.63	0.00	0.00
CAÑADA	CAN HV System Component Replacement	43334	11,346.25	11,346.25	11,346.25	0.00	0.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	7,459.46	7,459.46	0.00	0.00	7,459.46
CAÑADA	CAN Bldgs 16/18 Modernization	47302	100,000.00	92,993.65	21,859.19	0.00	71,134.46
CAÑADA	CAN Bldg 7 FMC	47303	192,552.45	192,552.45	2,082.10	58,166.96	132,303.39
CAÑADA	CAN Bldgs 5/6 Modernization	47304	8,965,007.41	8,965,007.41	1,737,825.74	3,030,235.00	4,196,946.67
CAÑADA	CAN Bldg 8 Admin Renovation	47306	3,102.66	3,102.66	0.00	3,102.66	0.00
CAÑADA	CAN 12kv Electrical Systems Upgrade	47310	304,656.79	572,256.79	83,270.52	365,610.54	123,375.73
CAÑADA	CAN Gateways, Circulation & Parking	47312	56,300.70	56,300.70	24,750.94	54,950.70	(23,400.94)
CAÑADA	CAN Quad Water Feature	47313	45,871.72	45,871.72	0.00	0.00	45,871.72
CAÑADA	CAN Exterior Building Signage	47314	200,832.52	5,172.00	4,284.00	888.00	0.00
CAÑADA	CAN Bldgs 20/21 Modernization	47316	1,895.40	0.00	0.00	0.00	0.00
CAÑADA	CAN Small Projects	47323	54,655.95	204,655.95	31,337.72	12,845.17	160,473.06
CAÑADA	CAN Emergency Building Repairs	47324	34,651.12	204,664.28	49,685.63	70,929.80	84,048.85
CAÑADA	CAN Tree Trimming	47325	58,381.06	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 2/3/4/13/34 Exterior Painting	47326	76,685.33	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldg 9 Student Services Remodel	47327	0.00	200,000.00	28,224.01	122,843.72	48,932.27
CAÑADA	CAN Loop Road Improvements	47328	0.00	825,000.00	280,423.00	29,218.68	515,358.32
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	2,174,494.40	2,264,993.61	2,014,963.47	1,450.00	248,580.14
CAÑADA	CAN Bldgs 16/17/18	49320	0.00	15,769.55	15,769.55	0.00	0.00
CSM	CSM Bldgs 21-27 Demolition	41415	28,290.88	28,290.88	6,724.25	0.00	21,566.63
CSM	CSM Demo of Hazardous Bldgs	41417	148,000.00	148,000.00	0.00	148,000.00	0.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	0.99	0.99	0.00	0.00	0.99
CSM	Ergonomic office furniture (completion)	44435	13,585.54	13,585.54	0.00	0.00	13,585.54
CSM	Haz. Mat. clean-up/disposal	44438	5,517.71	5,517.71	1,908.78	591.22	3,017.71
CSM	Window blinds for Bldg. 1 & other depts.	44448	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452	27,186.65	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	36,230,201.92	49,385,373.92	22,159,319.56	8,941,341.63	18,284,712.73
CSM	CSM Bldg 14 Facelift	47402	3,174,614.02	63,766.13	(628.54)	45,373.84	19,020.83
CSM	CSM Bldg 16 Modernization	47403	1,090,509.90	62,030.90	1,783.96	60,408.48	(161.54)
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	781,545.39	55,034.44	55.04	52,842.44	2,136.96
CSM	CSM CIP2 Programming/Space Planning	47406	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station TI	47407	208,838.17	48,449.27	6,112.50	0.00	42,336.77
CSM	CSM North Gateway	47408	3,443,607.47	6,216,763.47	455,204.29	2,114,754.56	3,646,804.62
CSM	CSM Bldg 9 Modernization	47411	833,886.60	458,413.60	144,787.08	43,705.26	269,921.26
CSM	KCSM Projects	47413	75,965.35	0.00	0.00	0.00	0.00
CSM	CSM Parking Lights	47414	11,139.38	0.00	0.00	0.00	0.00
CSM	CSM SE Infrastructure and Yard	47415	96,956.49	96,956.49	0.00	96,956.49	0.00
CSM	CSM Weather Station Project	47418	1,027.53	0.00	0.00	0.00	0.00
CSM	CSM Bldg 1 Renovation	47419	500,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Bldg 15 Modernization	47420	663,641.34	1,663,641.34	594,177.57	632,901.86	436,561.91
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	53,317.18	53,817.18	28,529.19	0.00	25,287.99
CSM	CSM Small Projects	47423	81,840.98	581,840.98	210,834.30	191,119.28	179,887.40
CSM	CSM Emergency Building Repairs	47424	55,252.44	307,252.44	61,415.62	43,522.10	202,314.72
CSM	CSM T1 Relocation and Remodel	47425	138,482.50	0.00	0.00	0.00	0.00
CSM	CSM B8 Aquatics	47428	86,608.00	0.00	0.00	0.00	0.00
CSM	CSM Hillsdale Lot Paving	47429	0.00	1,000,000.00	5,250.00	0.00	994,750.00
CSM	CSM Exterior Building Repainting	47430	0.00	331,922.24	0.00	0.00	331,922.24
CSM	Bookstore Project	48400	174,822.39	174,822.39	0.00	0.00	174,822.39
DISTRICTWIDE	General Capital Projects	40000	23,708,908.72	23,458,908.72	0.00	0.00	23,458,908.72
DISTRICTWIDE	College Housing Project	40003	2,552,500.00	2,552,500.00	0.00	0.00	2,552,500.00
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432.00	398,432.00	0.00	0.00	398,432.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	46,725.07	46,725.07	24,611.69	0.00	22,113.38
DISTRICTWIDE	College Art	42003	148,491.00	158,491.00	84,340.00	68,460.00	5,691.00
DISTRICTWIDE	Redevelopment Program	43001	12,007,584.77	12,007,584.77	1,914.51	4,615.00	12,001,055.26
DISTRICTWIDE	Property Management Study	44001	291,326.05	291,326.05	500.00	2,597.35	288,228.70
DISTRICTWIDE	District Facilities Projects	44102	784,235.55	785,635.55	101,281.50	35,017.80	649,336.25
DISTRICTWIDE	District Funded FCI Contingency	44103	1,485,925.39	1,916,785.19	0.00	0.00	1,916,785.19
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,852,755.24	2,852,755.24	13,541.09	2,342.50	2,836,871.65
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	0.00	2,028.84	0.00	(2,028.84)
DISTRICTWIDE	Bond Construction General	47000	19,511,814.64	4,500,733.53	595.74	0.00	4,500,137.79
DISTRICTWIDE	DW CIP2 Planning	47001	12,326,625.56	12,326,625.56	266,913.72	428,621.85	11,631,089.99
DISTRICTWIDE	DW Legal Services	47002	1,814,201.18	1,989,201.18	607,640.69	185,208.80	1,196,351.69
DISTRICTWIDE	DW Energy Efficiency Projects	47004	0.00	2,000.00	850.00	0.00	1,150.00
DISTRICTWIDE	DW Safety and Security Cameras	47006	167,904.94	167,904.94	43,299.41	14,617.73	109,987.80
DISTRICTWIDE	DW Contingency	47007	8,172,860.70	568,602.46	0.00	0.00	568,602.46
DISTRICTWIDE	DW Small Projects	47008	192,320.54	192,320.54	22,464.59	0.00	169,855.95
DISTRICTWIDE	DW Infrastructure Projects	47009	5,687,717.54	824,999.54	0.00	0.00	824,999.54
DISTRICTWIDE	DW Halon Fire Suppression	47010	254.65	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW EAS Expansion	47011	46,971.28	746,971.28	80,804.47	57,250.00	608,916.81
DISTRICTWIDE	CAN Vista Lease Obligations	47012	0.00	15,011,081.11	15,011,081.11	0.00	0.00

* NOTE: All negative balances will be cleared with January 2011 journals.

**2010-2011 Capital Projects Financial Summary
Budget Expenditures as of December 31, 2010**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2010-11 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	DW Renewable Energy Project	47013	0.00	200,000.00	0.00	118,007.00	81,993.00
DISTRICTWIDE	C. O.P. Projects	48001	828,291.67	828,291.67	0.00	0.00	828,291.67
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	2,501.57	2,501.57	0.00	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	97,919.66	97,919.66	30,128.28	7,556.16	60,235.22
DISTRICTWIDE	Bond Construction General	49000	308,895.29	308,895.29	0.00	0.00	308,895.29
DISTRICTWIDE	DW Program and Project Management	49004	243.00	243.00	243.00	0.00	0.00
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	39,702.03	23,932.48	7,557.72	0.00	16,374.76
SKYLINE	College Contingency	40001	444,000.00	444,000.00	0.00	0.00	444,000.00
SKYLINE	SKY Facilities Maintenance Center	41222	12,515.86	12,515.86	102.00	0.00	12,413.86
SKYLINE	SKY Water Feature Project	42004	0.00	250,000.00	16,026.22	0.00	233,973.78
SKYLINE	Pacific Heights Project	42202	27,101,845.95	27,066,845.95	0.00	0.00	27,066,845.95
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	48,791.25	48,791.25	14,207.00	1,000.00	33,584.25
SKYLINE	SKY Campuswide Mechanical Upgrade	43239	2,459.90	2,459.90	2,459.90	0.00	0.00
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 3 Modernization	47201	1,120.72	3,733.33	1,237.46	2,495.87	0.00
SKYLINE	SKY Bldg 7 Allied Health	47202	1,723.90	1,723.90	1,723.90	0.00	0.00
SKYLINE	SKY Bldg 12 FMC	47204	191,515.87	191,391.16	38,853.38	34,069.73	118,468.05
SKYLINE	SKY CIP2 Programming/Space Planning	47206	115,331.91	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 Design Build Project	47209	33,833,278.81	33,833,278.81	12,337,742.07	5,690,763.92	15,804,772.82
SKYLINE	SKY Bldg 1 Modernization	47210	3,183,888.43	212,069.96	5,735.00	25,476.46	180,858.50
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	880,730.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Corporation Yard Project	47218	53,552.86	0.00	0.00	0.00	0.00
SKYLINE	SKY Small Projects	47223	406,079.92	556,079.92	178,176.44	100,184.21	277,719.27
SKYLINE	SKY Emergency Building Repairs	47224	26,292.09	176,292.09	66,348.05	9,795.72	100,148.32
SKYLINE	SKY FMC Erosion	47225	58,046.57	608,046.57	547,044.81	20,471.90	40,529.86
SKYLINE	SKY Lot 10 Expansion	47226	1,578.27	0.00	0.00	0.00	0.00
SKYLINE	SKY Theater Equipment Project	47227	23,353.55	6,177.36	567.00	4,553.00	1,057.36
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	354,016.03	659,616.03	139,550.10	290,622.62	229,443.31
SKYLINE	SKY Bldg 8 Modernization	47203	0.00	1,018.45	18.45	0.00	1,000.00
SKYLINE	SKY Utility Infrastructure	47207	0.00	500.00	0.00	0.00	500.00
TOTAL			224,111,204.93	224,176,585.69	60,565,923.04	23,225,486.01	140,385,176.64

* NOTE: All negative balances will be cleared with January 2011 journals.



San Mateo County Community College District
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Cañada College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	38,912	1,035,598	0	0	778,000	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$38,912	\$1,035,598	\$0	\$0	\$778,000	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	4,894	2,108	6,500	6,500	2,510	39%	6
7 Employee Benefits	0	569	147	1,950	1,950	266	14%	7
8 Materials & Supplies	264,945	1,060,197	190,130	420,822	420,822	177,941	42%	8
9 Operating Expenses	778,624	1,333,545	584,209	1,202,961	1,202,961	713,906	59%	9
10 Capital Outlay	2,848,772	12,427,572	3,841,184	5,169,966	9,169,966	6,246,067	68%	10
11 Total Expenses	\$3,892,340	\$14,826,777	\$4,617,779	\$6,802,199	\$10,802,199	\$7,140,691	66%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$3,853,428)	(\$13,791,179)	(\$4,617,779)	(\$6,802,199)	(\$10,024,199)	(\$7,140,691)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$3,853,428)	(\$13,791,179)	(\$4,617,779)	(\$6,802,199)	(\$10,024,199)	(\$7,140,691)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	180,103	25,487	0	0	1,441,000	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$180,103	\$25,487	\$0	\$0	\$1,441,000	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	69	5,527	75,000	75,000	28,412	38%	6
7 Employee Benefits	0	11	575	22,500	22,500	3,313	15%	7
8 Materials & Supplies	494,588	896,894	1,308,210	2,404,999	2,404,999	1,011,117	42%	8
9 Operating Expenses	512,479	2,819,116	3,153,993	2,587,717	4,587,717	2,784,563	61%	9
10 Capital Outlay	3,212,197	19,492,955	46,270,771	38,870,599	38,870,599	18,466,507	48%	10
11 Total Expenses	\$4,219,264	\$23,209,045	\$50,739,076	\$43,960,815	\$45,960,815	\$22,293,911	49%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,039,161)	(\$23,183,558)	(\$50,739,076)	(\$43,960,815)	(\$44,519,815)	(\$22,293,911)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$4,039,161)	(\$23,183,558)	(\$50,739,076)	(\$43,960,815)	(\$44,519,815)	(\$22,293,911)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*



San Mateo County Community College District
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Skyline College

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	80,885	2,521,393	0	0	0	0	0%	2
3 Local Revenue	267,585	0	0	0	0	0	0%	3
4 Total Revenue	\$348,470	\$2,521,393	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$14,816	\$14,816	100%	5
6 Classified Salaries	281	316	38,165	30,000	45,000	27,200	60%	6
7 Employee Benefits	33	37	4,286	9,000	13,500	4,411	33%	7
8 Materials & Supplies	156,879	822,339	299,892	2,447,606	2,447,606	585,150	24%	8
9 Operating Expenses	609,966	1,103,426	1,645,586	4,246,984	2,051,696	1,139,831	56%	9
10 Capital Outlay	3,266,030	7,792,700	17,028,213	31,998,595	20,132,636	11,184,798	56%	10
11 Total Expenses	\$4,033,190	\$9,718,818	\$19,016,142	\$38,732,184	\$24,705,254	\$12,956,206	52%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$3,684,719)	(\$7,197,425)	(\$19,016,142)	(\$38,732,184)	(\$24,705,254)	(\$12,956,206)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$3,684,719)	(\$7,197,425)	(\$19,016,142)	(\$38,732,184)	(\$24,705,254)	(\$12,956,206)		21

Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.

**San Mateo County Community College District
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$129,793	\$174,708	\$196,845	0	0	\$0	0%	2
3 Local Revenue	5,394,870	(21,641,720)	988,692	8,211,164	1,521,065	0	0%	3
4 Total Revenue	\$5,524,663	(\$21,467,012)	\$1,185,537	\$8,211,164	\$1,521,065	\$0	0%	4
Expenses								
5 Certificated Salaries	\$68,633	\$78,971	\$71,040	\$142,080	\$142,080	\$70,500	50%	5
6 Classified Salaries	1,122,580	1,320,778	1,584,208	3,379,724	3,379,724	1,397,761	41%	6
7 Employee Benefits	340,303	410,183	529,927	1,232,631	1,232,631	538,381	44%	7
8 Materials & Supplies	139,094	94,556	102,684	270,000	270,000	92,460	34%	8
9 Operating Expenses	842,346	823,749	275,121	300,000	500,000	313,399	63%	9
10 Capital Outlay	271,668	1,031,740	67,196	200,000	16,500,000	15,762,634	96%	10
11 Total Expenses	\$2,784,625	\$3,759,977	\$2,630,176	\$5,524,435	\$22,024,435	\$18,175,134	83%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$230,000	\$0	\$0	\$0	0%	12
13 Other Sources	200,000	77,000	716	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$200,000	\$77,000	\$230,716	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$2,940,038	(\$25,149,989)	(\$1,213,923)	\$2,686,729	(\$20,503,370)	(\$18,175,134)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$2,940,038	(\$25,149,989)	(\$1,213,923)	\$2,686,729	(\$20,503,370)	(\$18,175,134)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*



**San Mateo County Community College District
2010-2011 Mid-Year Report
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	2010-11 Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$429,693	\$3,757,186	\$196,845	\$0	\$2,219,000	\$2,219,000	100%	2
3 Local Revenue	\$5,662,455	(\$21,641,720)	\$988,692	\$8,211,164	\$1,521,065	\$0	0%	3
4 Total Revenue	\$6,092,148	(\$17,884,534)	\$1,185,537	\$8,211,164	\$3,740,065	\$2,219,000	59%	4
Expenses								
5 Certificated Salaries	\$68,633	\$78,971	\$71,040	\$142,080	\$156,896	\$85,316	54%	5
6 Classified Salaries	\$1,122,862	\$1,326,057	\$1,630,009	\$3,491,224	\$3,506,224	\$1,455,882	42%	6
7 Employee Benefits	\$340,337	\$410,800	\$534,936	\$1,266,081	\$1,270,581	\$546,371	43%	7
8 Materials & Supplies	\$1,055,506	\$2,873,986	\$1,900,916	\$5,543,426	\$5,543,426	\$1,866,668	34%	8
9 Operating Expenses	\$2,743,415	\$6,079,836	\$5,658,909	\$8,337,661	\$8,342,374	\$4,951,699	59%	9
10 Capital Outlay	\$9,598,666	\$40,744,968	\$67,207,364	\$76,239,161	\$84,673,202	\$51,660,006	61%	10
11 Total Expenses	\$14,929,419	\$51,514,618	\$77,003,174	\$95,019,633	\$103,492,703	\$60,565,941	59%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$230,000	\$0	\$0	\$0	0%	12
13 Other Sources	\$200,000	\$77,000	\$716	\$0	\$0	\$0	0%	13
14 Transfers out	\$0	\$0	\$0	\$0	\$0	\$0	0%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
17 Total Transfers/Other	\$200,000	\$77,000	\$230,716	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$8,637,271)	(\$69,322,152)	(\$75,586,921)	(\$86,808,469)	(\$99,752,638)	(\$58,346,941)		18
19 Beginning Balance, July 1	213,940,712	481,025,247	346,931,551	218,549,642	218,549,642	218,549,642		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$205,303,441	\$411,703,095	\$271,344,630	\$131,741,173	\$118,797,004	\$160,202,701		21

Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Enterprise Fund Auxiliary Fund (Fund 5)

The District maintains enterprise funds. These funds account for operations that the Board requires to be self-supporting. These funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved and also provide the necessary flexibility to report the retail and operational requirements of these self-supporting services.

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores. The **Cafeteria Fund** is used to account for revenues received and expenses related to contracted food service and vending operations of the District. The **San Mateo Athletic Club (SMAC)** accounts for revenues received and expenses related to the operations of the athletic club and aquatic center.*



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo County Community College District
2010 -11 Mid -Year Report
Enterprise Fund - Bookstore (Fund 5)**

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	4,183,005	4,534,614	4,096,883	8,220,000	8,220,000	3,585,812	44%	3
4 Total Income	\$4,183,005	\$4,534,614	\$4,096,883	\$8,220,000	\$8,220,000	\$3,585,812	44%	4
Expenses								
5 Cost of Sales	\$2,817,985	\$3,116,027	\$2,669,364	\$5,500,000	\$5,500,000	\$2,278,982	41%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	672,034	719,791	684,318	1,280,000	1,280,000	693,525	54%	7
8 Employee Benefits	192,887	195,048	208,880	380,000	380,000	208,880	55%	8
9 Materials & Supplies	17,906	21,400	8,944	22,000	22,000	0	0%	9
10 Operating Expenses	372,526	549,889	424,503	823,700	823,700	432,382	52%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$4,073,338	\$4,602,155	\$3,996,009	\$8,005,700	\$8,005,700	\$3,613,769	45%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance								
19 Net Change in Fund Balance	\$109,667	(\$67,541)	\$100,874	\$214,300	\$214,300	(\$27,957)		19
20 Beginning Balance, July 1	5,831,207	6,181,925	6,471,738	6,677,738	6,677,738	6,677,738		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$5,940,874	\$6,114,384	\$6,572,612	\$6,892,038	\$6,892,038	\$6,649,781		22



BOOKSTORES
Balance Sheet
December 31, 2010

ASSETS

Cash for Operations and Investments	\$4,894,555
Accounts Receivable	105,758
Inventory	2,510,360
Furniture, Fixtures & Equipment (Net)	227,897
TOTAL ASSETS	\$7,738,570

LIABILITIES AND CAPITAL

Liabilities	\$1,088,789
Capital-Reserved	6,649,781
TOTAL LIABILITIES AND CAPITAL	\$7,738,570



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

BOOKSTORES
Income Statement
For the Period Ending December 31, 2010

	<u>Year to Date</u> <u>Actual</u>		<u>2010-11</u> <u>Budget</u>
INCOME			
Merchandise Sales	\$3,393,264	100.00%	\$ 8,000,000
COST OF GOODS SOLD			
Merchandise Purchases	<u>2,278,982</u>	<u>67.16%</u>	<u>5,500,000</u>
GROSS PROFIT	<u>\$1,114,282</u>	<u>32.84%</u>	<u>\$ 2,500,000</u>
OPERATING EXPENSES			
Salaries & Benefits	\$843,868		\$ 1,540,000
Other Inventory Expenses	\$115,859		326,500
Equipment Maintenance & Rental	11,421		27,500
Travel, Conference	2,884		20,900
Dues & Membership	3,650		11,000
Insurance	2,100		14,300
Utilities	21,715		28,600
Contracted Services	47,069		66,000
Legal, Audit and Bad Debts	9,452		2,750
Other Expenses	<u>134,612</u>		<u>230,450</u>
TOTAL OPERATING EXPENSES	<u>\$1,192,630</u>	<u>35.15%</u>	<u>\$2,268,000</u>
NET INCOME FROM OPERATIONS	(\$78,348)	-2.31%	\$ 232,000
OTHER INCOME			
Interest & Other Income	\$192,548		\$ 220,000
TOTAL OTHER INCOME	<u>\$192,548</u>	<u>5.67%</u>	<u>\$ 220,000</u>
NET INCOME BEFORE OTHER EXPENSES	\$114,200	3.37%	\$452,000
OTHER EXPENSES			
Administrative Salary and Benefits	\$58,537		\$ 120,000
Rent	\$33,780		\$ 67,700
Donations	49,840		\$ 50,000
TOTAL OTHER EXPENSES	<u>\$142,157</u>	<u>4.19%</u>	<u>\$ 237,700</u>
Net Change in Fund Balance	(\$27,957)	-0.82%	\$ 214,300
Capital, July 1, 2010	6,677,738		
Capital, December 31, 2010	<u><u>\$6,649,781</u></u>		

San Mateo County Community College District
2010 - 11 Mid -Year Report
Enterprise Fund - Cafeteria (Fund 5)



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	102,502	108,624	92,923	196,000	196,000	108,711	55%	3
4 Total Revenue	\$102,502	\$108,624	\$92,923	\$196,000	\$196,000	\$108,711	55%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	9,648	10,761	10,638	21,850	21,850	31,354	143%	6
7 Employee Benefits	2,205	2,444	2,658	6,470	6,470	8,181	126%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	95,341	101,342	90,491	163,680	163,680	70,746	43%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$107,194	\$114,547	\$103,787	\$192,000	\$192,000	\$110,281	57%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	(\$4,692)	(\$5,923)	(\$10,864)	\$4,000	\$4,000	(\$1,570)		18
19 Beginning Balance, July 1	629,374	408,068	398,444	415,501	415,501	415,501		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$624,682	\$402,145	\$387,580	\$419,501	\$419,501	\$413,931		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Balance Sheet
December 31, 2010

ASSETS

Cash for Operations and Investments	\$276,707
Cash Reserve for Equipment	0
Accounts Receivable	36,893
Furniture, Fixtures & Equipment (Net)	131,178
TOTAL ASSETS	\$444,778

LIABILITIES AND CAPITAL

Liabilities	\$30,847
Capital, July 1, 2010	\$415,501
Adjustment to Capital	(1,570)
Capital, December 31, 2010	\$413,931
TOTAL LIABILITIES AND CAPITAL	\$444,778



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

CAFETERIAS
Income Statement
For the Period Ending December 31, 2010

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
INCOME		
Special Service Income	-	20,000
Vending Income	36,041	66,000
Food Service Income	71,149	108,000
Interest	1,521	2,000
Surplus equipment	-	
Other Income	-	
TOTAL INCOME	\$108,711	196,000
EXPENSES		
Salaries	\$ 31,354	\$ 62,000
Benefits	8,181	16,000
Depreciation Expense	7,315	15,000
Service Contracts & Repairs	8,260	16,000
Non Inventory Equipment	1,428	3,000
College Support	43,719	80,000
Loss from Investments	-	-
Other	10,024	-
TOTAL EXPENSES	\$110,281	\$ 192,000
NET INCOME FROM OPERATIONS	(\$1,570)	\$4,000
Capital, July 1, 2010	\$415,501	
Capital, December 31, 2010	\$413,931	

San Mateo County Community College District
2010 -11 Mid -Year Report
Enterprise Fund - San Mateo Athletic Club (Fund 5)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Income								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	0	0	0	1,964,377	1,964,377	845,435	43%	3
4 Total Income	\$0	\$0	\$0	\$1,964,377	\$1,964,377	\$845,435	43%	4
Expenses								
5 Cost of Sales							0%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	0	0	0	0	0	0	0%	7
8 Employee Benefits	0	0	0	0	0	0	0%	8
9 Materials & Supplies	0	0	0	0	0	0	0%	9
10 Operating Expenses	0	0	0	1,747,244	1,747,244	876,543	50%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 Total Expenses	\$0	\$0	\$0	\$1,747,244	\$1,747,244	\$876,543	50%	12
Transfers & Other								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	(38,000)	(38,000)	(19,671)	52%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	(\$38,000)	(\$38,000)	(\$19,671)	52%	18
Fund Balance								
19 Net Change in Fund Balance	\$0	\$0	\$0	\$179,133	\$179,133	(\$50,779)		19
20 Beginning Balance, July 1	0	0	0	(321,504)	(321,504)	(321,504)		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 Net Fund Balance, Dec. 31	\$0	\$0	\$0	(\$142,371)	(\$142,371)	(\$372,283)		22



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club
Balance Sheet
December 31, 2010**

ASSETS

Cash for Operations and Investments	\$962,549
Accounts Receivable	1,504
ProShop Inventory	6,506
Furniture, Fixtures & Equipment (Net)	8,031
TOTAL ASSETS	\$978,590

LIABILITIES AND CAPITAL

Liabilities	\$1,350,873
Capital, July 1, 2010	(\$321,504)
Adjustment to Capital	(50,779)
Capital, December 31, 2010	(\$372,283)
TOTAL LIABILITIES AND CAPITAL	\$978,590



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

**San Mateo Athletic Club
Income Statement
For the Period Ending December 31, 2010**

	<u>Year to Date Actual</u>	<u>2010-2011 Budget</u>
Operating Income	845,435	1,964,377
Operating Expenses	876,543	1,747,244
Net Income From Operation	(31,109)	217,133
District Administration Allocations	19,671	38,000
Net Profit/(Loss) for the period	(50,779)	\$179,133
Capital, July 1, 2010	(\$321,504)	
Capital, December 31, 2010	(\$372,283)	

Fitness Center (San Mateo Athletic Club/San Mateo Aquatic Club)
Balance Sheet

	<u>As at 12/31/2010</u>
Assets	
Current Assets	
Cash	
Bank of America-Checking	501,201.55
Cash in ProShop Drawer	200.00
Investment	
Cash in County	458,658.54
Unrealized Gain	2,488.91
Total Cash	<u>962,549.00</u>
Accounts Receivable	
Accounts Receivable	285.23
Interest Receivable	1,219.03
Total Accounts Receivable	<u>1,504.26</u>
Pro Shop Inventory	<u>6,506.02</u>
Total Current Assets	970,559.28
Fixed Assets	
Computer Equipment	9,448.32
Accumulated Depreciation - Equip	(1,417.26)
Total Fixed Assets	<u>8,031.06</u>
Total Assets	<u><u>978,590.34</u></u>
Liabilities and Fund Balance	
Current Liabilities	
Accounts Payable	200,764.33
Sales Tax Payable	48.03
Unapplied payments (annual dues)	2,068.10
Deferred Incomes	
Deferred dues	130,912.50
Deferred parking	4,092.25
Deferred PT	7,339.31
Deferred Master Swim	3,620.00
Total Deferred Incomes	145,964.06
Gift Certificate	472.00
Referral Credit	1,557.24
Total Current Liabilities	<u>350,873.76</u>
Other Liabilities	
Loan from District	1,000,000.00
Total Liabilities	1,350,873.76
Fund Balance	
Beginning Balance	(321,504.27)
Profit/Loss for the period	(50,779.15)
Balance carry forward	<u>(372,283.42)</u>
Total Liabilities and Fund Balance	<u><u>978,590.34</u></u>

Fitness Center (San Mateo Athletic Club/San Mateo Aquatic Center)
Statement of Revenue and Expenses

	Year to date
Revenue	July - Dec 2010
Registrations	\$ 19,084.80
Member Dues	619,842.20
Day Pass	4,943.60
Parking	24,069.00
Replacement Card Fee	470.00
Personal Training	43,980.36
Group Exercise	14,311.00
Aquatics	114,258.90
Retail	1,030.00
Decline Fees	3,445.00
Total Revenues	\$ 845,434.86
Operating Expenses	
Aquatics Supplies	4,727.23
Bank Fees and Credit Card Fee	21,089.63
Direct Marketing	8,136.97
EFT/CC Fees	17.80
Insurance	16,127.22
Janitorial Maintenance/Pool	37,691.88
Locker Room Supplies	9,586.60
Maintenance & Repairs Expense	2,823.87
Marketing Design/Management	20,433.85
MediFit Management Fee	49,999.98
Miscellaneous	6,494.89
Office Supplies	4,744.73
Payroll	543,282.22
Payroll Taxes & Benefits	119,522.08
Printing	3,986.84
Software License fees	3,296.92
Telephone	179.18
Towel, Laundry and Cleaning	20,480.03
Pro Shop COGS	627.52
Uniforms	3,293.93
Total Operating Expenses	876,543.37
Income/(Loss) from Operation (MediFit JClement)	(31,108.51)
Administration - Other Incomes/(Expenses) Steve	
District Expenses	
Administrator Salary and Benefits	14,235.48
Clerical Support Salary and Benefits	2,897.18
Depreciation	944.84
Miscellaneous Expenses	1,323.10
Utilities	3,200.00
Total District Expenses	22,600.60
Interest Income - County Investment	2,929.96
Unrealized Gain - County Investment	-
Income/Loss from Investment	2,929.96
Net Income/(Loss) for the period - to Board	(50,779.15)



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Special Revenue Funds encompass activities not directly related to the educational program of the College but that provide a service to students—and which may provide non-classroom instructional or laboratory experience for students and incidentally produce revenue and non-instructional expense.

*The District maintains the **Child Development Fund**, which is used to account for the activities of the child development centers at the Colleges.*

***Measure G** (county wide parcel tax) passed by the voters in June 2010 will be accounted for in this Fund. It will be used primarily for instructional-related activities.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	8	20	6	0	0	7	0%	3
4 Total Revenue	\$8	\$20	\$6	\$0	\$0	\$7	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	85	0	0	0	0%	6
7 Employee Benefits	0	0	17	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$102	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$8	\$20	(\$95)	\$0	\$0	\$7		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$8	\$20	(\$95)	\$0	\$0	\$7		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$6,316	\$10,090	\$11,637	\$19,000	\$44,895	\$22,471	50%	1
2 State Revenue	220,140	230,080	243,475	134,600	108,705	51,058	47%	2
3 Local Revenue	102,041	121,314	82,484	201,753	201,753	101,859	50%	3
4 Total Revenue	\$328,498	\$361,484	\$337,596	\$355,353	\$355,353	\$175,388	49%	4
Expenses								
5 Certificated Salaries	\$44,402	\$45,088	\$44,704	\$98,511	\$98,511	\$44,704	45%	5
6 Classified Salaries	122,316	133,428	129,508	240,355	240,355	118,841	49%	6
7 Employee Benefits	53,467	62,318	64,876	138,163	138,163	67,414	49%	7
8 Materials & Supplies	14,968	17,684	9,180	26,300	27,100	10,361	38%	8
9 Operating Expenses	31	174	0	1,170	370	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$235,184	\$258,692	\$248,268	\$504,499	\$504,499	\$241,319	48%	11
Transfers & Other								
12 Transfers In	\$0	\$62,318	\$99,784	\$149,146	\$149,146	\$67,414	45%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$62,318	\$99,784	\$149,146	\$149,146	\$67,414	45%	17
Fund Balance								
18 Net Change in Fund Balance	\$93,314	\$165,111	\$189,112	\$0	\$0	\$1,483		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$93,314	\$165,111	\$189,112	\$0	\$0	\$1,483		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	(\$1,588)	\$0	\$19,000	\$82,531	\$53,101	64%	1
2 State Revenue	0	0	0	261,100	197,569	54,990	28%	2
3 Local Revenue	16,025	7,242	13,719	30,000	30,000	20,931	70%	3
4 Total Revenue	\$16,025	\$5,654	\$13,719	\$310,100	\$310,100	\$129,021	42%	4
Expenses								
5 Certificated Salaries	\$39,587	\$40,966	\$40,966	\$70,226	\$70,226	\$36,178	52%	5
6 Classified Salaries	125,911	130,766	131,249	265,929	265,929	129,687	49%	6
7 Employee Benefits	76,261	82,521	98,499	196,308	196,308	92,616	47%	7
8 Materials & Supplies	15,006	21,392	12,003	25,300	25,300	10,116	40%	8
9 Operating Expenses	25	0	25	9,633	9,633	5,072	53%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$256,790	\$275,645	\$282,742	\$567,396	\$567,396	\$273,669	48%	11
Transfers & Other								
12 Transfers In	\$0	\$82,521	\$98,499	\$257,296	\$257,296	\$92,616	36%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$82,521	\$98,499	\$257,296	\$257,296	\$92,616	36%	17
Fund Balance								
18 Net Change in Fund Balance	(\$240,765)	(\$187,470)	(\$170,524)	\$0	\$0	(\$52,032)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	(\$240,765)	(\$187,470)	(\$170,524)	\$0	\$0	(\$52,032)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - District Office

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$1,680	\$1,680	\$420	25%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$1,680	\$1,680	\$420	25%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	351	0	0	0	0	0%	6
7 Employee Benefits	0	36	0	0	0	0	0%	7
8 Materials & Supplies	0	299	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
11 Total Expenses	\$0	\$686	\$0	\$1,680	\$1,680	\$0	0%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	(\$686)	\$0	\$0	\$0	\$420		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$0	(\$686)	\$0	\$0	\$0	\$420		21

*All District activity relates to repair/construction projects at CSM & Skyline managed by Facilities department.
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Child Development Fund (Fund 6) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$6,316	\$8,502	\$11,637	\$39,680	\$129,106	\$75,992	59%	1
2 State Revenue	220,140	230,080	243,475	395,700	306,274	106,047	35%	2
3 Local Revenue	118,074	128,576	96,209	231,753	231,753	122,797	53%	3
4 Total Revenue	\$344,531	\$367,159	\$351,321	\$667,133	\$667,133	\$304,836	46%	4
Expenses								
5 Certificated Salaries	\$83,988	\$86,054	\$85,670	\$168,737	\$168,737	\$80,882	48%	5
6 Classified Salaries	248,227	264,544	260,842	506,284	506,284	248,528	49%	6
7 Employee Benefits	129,729	144,876	163,392	334,472	334,472	160,030	48%	7
8 Materials & Supplies	29,974	39,375	21,184	51,600	52,400	20,476	39%	8
9 Operating Expenses	56	174	25	10,803	10,003	5,072	51%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
11 Total Expenses	\$491,974	\$535,023	\$531,112	\$1,073,575	\$1,073,575	\$514,989	48%	11
Transfers & Other								
12 Transfers In	\$0	\$144,840	\$198,283	\$406,443	\$406,443	\$160,030	39%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$144,840	\$198,283	\$406,443	\$406,443	\$160,030	39%	17
Fund Balance								
18 Net Change in Fund Balance	(\$147,443)	(\$23,024)	\$18,492	\$0	\$0	(\$50,122)		18
19 Beginning Balance, July 1	156,256	177,874	166,888	188,719	188,719	188,719		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$8,813	\$154,850	\$185,380	\$188,719	\$188,719	\$138,597		21

Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$597,590	\$1,382,477	\$149,714	11%	5
6 Classified Salaries	0	0	0	0	202,607	1,589	1%	6
7 Employee Benefits	0	0	0	181,110	237,530	14,157	6%	7
8 Materials & Supplies	0	0	0	75,000	10,492	0	0%	8
9 Operating Expenses	0	0	0	0	81,500	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$853,700	\$1,914,605	\$165,460	9%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$853,700)	(\$1,914,605)	(\$165,460)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$853,700)	(\$1,914,605)	(\$165,460)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$1,199,380	\$1,412,740	\$44,083	3%	5
6 Classified Salaries	0	0	0	0	166,188	0	0%	6
7 Employee Benefits	0	0	0	364,020	194,472	4,656	2%	7
8 Materials & Supplies	0	0	0	150,000	50,000	0	0%	8
9 Operating Expenses	0	0	0	0	36,600	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$1,713,400	\$1,860,000	\$48,740	3%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$1,713,400)	(\$1,860,000)	(\$48,740)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$1,713,400)	(\$1,860,000)	(\$48,740)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Skyline College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$1,003,030	\$1,353,804	\$2,666	0%	5
6 Classified Salaries	0	0	0	0	244,252	24,868	10%	6
7 Employee Benefits	0	0	0	329,870	445,155	2,256	1%	7
8 Materials & Supplies	0	0	0	100,000	29,400	9,899	34%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$1,432,900	\$2,072,611	\$39,688	2%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$1,432,900)	(\$2,072,611)	(\$39,688)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$1,432,900)	(\$2,072,611)	(\$39,688)		21

Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Central Services

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget		
Revenue									
1	Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1	
2	State Revenue	0	0	0	0	0	0%	2	
3	Local Revenue	0	0	0	6,000,000	6,000,000	3,554,054	59%	3
4	Total Revenue	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$3,554,054	59%	4
Expenses									
5	Certificated Salaries	\$0	\$0	\$0	\$2,000,000	\$107,730	\$0	0%	5
6	Classified Salaries	0	0	0	0	0	0	0%	6
7	Employee Benefits	0	0	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	54	54	100%	8
9	Operating Expenses	0	0	0	0	45,000	24,992	56%	9
10	Capital Outlay	0	0	0	0	0	0	0%	10
11	Total Expenses	\$0	\$0	\$0	\$2,000,000	\$152,784	\$25,046	16%	11
Transfers & Other									
12	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	0	0	0	0%	13
14	Transfers out	0	0	0	0	0	0	0%	14
15	Contingency	0	0	0	0	0	0	0%	15
16	Other Out Go	0	0	0	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance									
Net Change in Fund									
18	Balance	\$0	\$0	\$0	\$4,000,000	\$5,847,216	\$3,529,008		18
19	Beginning Balance, July 1	0	0	0	0	0	0		19
20	Adjustments to Beginning Balance	0	0	0	0	0	0		20
21	Net Fund Balance, Dec 31	\$0	\$0	\$0	\$4,000,000	\$5,847,216	\$3,529,008		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Final Budget
Special Parcel Tax (Fund 61) - Total District



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual to Date	Percent of Total Budget	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	6,000,000	6,000,000	3,554,054	59%	3
4 Total Revenue	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$3,554,054	59%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$4,800,000	\$4,256,751	\$196,463	5%	5
6 Classified Salaries	0	0	0	0	613,047	26,457	4%	6
7 Employee Benefits	0	0	0	875,000	877,157	21,068	2%	7
8 Materials & Supplies	0	0	0	325,000	89,946	9,953	11%	8
9 Operating Expenses	0	0	0	0	163,100	24,992	15%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$278,933	5%	11
Transfers & Other								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance								
Net Change in Fund								
18 Balance	\$0	\$0	\$0	(\$0)	(\$0)	\$3,275,121		18
19 Beginning Balance, July 1	0	0	0	0	0	(0)		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec 31	\$0	\$0	\$0	(\$0)	(\$0)	\$3,275,121		21

Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Expendable Trust Fund

Financial Aid

(Fund 7)

Funds of this type account for assets held by the District as trustee. Funds in this category include financial aid such as Federal Student Aid PELL/SEOG, Federal Academic Competitiveness Grants, Cal Grants, and EOP&S Direct Aid to Students.

San Mateo County Community College District
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - Cañada College



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$574,264	\$774,467	\$1,359,015	\$3,556,706	\$3,556,706	\$2,055,170	58%	1
2 State Revenue	49,616	52,839	50,515	94,503	94,503	60,772	64%	2
3 Local Revenue	76,096	81,055	63,148	75,000	75,000	62,419	83%	3
4 Total Revenue	\$699,976	\$908,361	\$1,472,678	\$3,726,209	\$3,726,209	\$2,178,360	58%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$8,892	\$1,296	\$68,806	\$0	\$76,480	\$76,480	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(648,578)	(832,967)	(1,524,087)	(3,726,209)	(3,802,689)	(2,288,154)	60%	16
17 Total Transfers/Other	(\$639,686)	(\$831,671)	(\$1,455,281)	(\$3,726,209)	(\$3,726,209)	(\$2,211,674)	59%	17
Fund Balance								
18 Net Change in Fund Balance	\$60,290	\$76,690	\$17,397	\$0	\$0	(\$33,313)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$60,290	\$76,690	\$17,397	\$0	\$0	(\$33,313)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - College of San Mateo



	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$988,716	\$1,202,820	\$2,115,639	\$5,324,262	\$5,324,262	\$2,965,719	56%	1
2 State Revenue	122,295	105,584	75,319	112,771	112,771	75,686	67%	2
3 Local Revenue	123,246	126,284	100,507	200,000	200,000	81,359	41%	3
4 Total Revenue	\$1,234,257	\$1,434,688	\$2,291,465	\$5,637,033	\$5,637,033	\$3,122,764	55%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$29,100	\$22,900	\$3,100	\$0	\$800	\$800	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,138,377)	(1,322,823)	(2,335,901)	(5,637,033)	(5,637,833)	(3,174,035)	56%	16
17 Total Transfers/Other	(\$1,109,277)	(\$1,299,923)	(\$2,332,801)	(\$5,637,033)	(\$5,637,033)	(\$3,173,235)	56%	17
Fund Balance								
18 Net Change in Fund Balance	\$124,980	\$134,765	(\$41,336)	\$0	\$0	(\$50,471)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$124,980	\$134,765	(\$41,336)	\$0	\$0	(\$50,471)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*



**San Mateo County Community College District
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$1,114,571	\$1,601,221	\$2,462,953	\$6,282,238	\$6,282,238	\$3,419,221	54%	1
2 State Revenue	108,522	102,463	95,284	233,902	233,902	119,008	51%	2
3 Local Revenue	113,999	121,350	150,008	90,000	90,000	96,660	107%	3
4 Total Revenue	\$1,337,092	\$1,825,034	\$2,708,245	\$6,606,140	\$6,606,140	\$3,634,889	55%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$19,700	\$15,856	\$80,512	\$0	\$2,970	\$2,970	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,252,878)	(1,808,150)	(2,813,912)	(6,606,140)	(6,609,110)	(3,855,039)	58%	16
17 Total Transfers/Other	(\$1,233,178)	(\$1,792,294)	(\$2,733,400)	(\$6,606,140)	(\$6,606,140)	(\$3,852,069)	58%	17
Fund Balance								
18 Net Change in Fund Balance	\$103,914	\$32,740	(\$25,155)	\$0	\$0	(\$217,180)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$103,914	\$32,740	(\$25,155)	\$0	\$0	(\$217,180)		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.
See Districtwide page for complete fund totals.*

San Mateo County Community College District
2010-2011 Mid-Year Report
Student Aid Fund (Fund 7) - Total District



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2nd Quarter 2009-10 Actuals	2010-11 Adoption Budget	2010-11 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$2,677,551	\$3,578,508	\$5,937,607	\$15,163,205	\$15,163,205	\$8,440,110	56%	1
2 State Revenue	280,433	260,886	221,118	441,176	441,176	255,466	58%	2
3 Local Revenue	313,341	328,689	313,662	365,000	365,000	240,438	66%	3
4 Total Revenue	\$3,271,325	\$4,168,083	\$6,472,387	\$15,969,381	\$15,969,381	\$8,936,013	56%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other								
12 Transfers In	\$57,692	\$40,052	\$152,418	\$0	\$80,250	\$80,250	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(3,039,833)	(3,963,940)	(6,673,899)	(15,969,381)	(16,049,631)	(9,317,227)	58%	16
17 Total Transfers/Other	(\$2,982,141)	(\$3,923,888)	(\$6,521,481)	(\$15,969,381)	(\$15,969,381)	(\$9,236,977)	58%	17
Fund Balance								
18 Net Change in Fund Balance	\$289,184	\$244,195	(\$49,094)	\$0	\$0	(\$300,964)		18
19 Beginning Balance, July 1	128,421	192,001	235,313	250,430	250,430	250,430		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$417,605	\$436,196	\$186,219	\$250,430	\$250,430	(\$50,534)		21

Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.

This page intentionally left blank



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Retirement Reserve Fund Expendable Trust (Fund 8)

*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already incurred and continues to incur as employees earn the right to health benefits at retirement.*

This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.



**San Mateo County Community College District
2010-2011 Mid-Year Budget
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2007-2008 Actuals	2nd Quarter 2008-2009 Actuals	2nd Quarter 2009-2010 Actuals	2010-2011 Adoption Budget	2010-2011 Adjusted Budget	Actual To Date	% To Date	
Revenue								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	353,623	(232,222)	54,719	312,488	312,488	255,895	82%	3
4 Total Revenue	\$353,623	(\$232,222)	\$54,719	\$312,488	\$312,488	\$255,895	82%	4
Expenses								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	3,031	25,904	26,777	55,000	55,000	15,008	27%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 Total Expenses	\$3,031	\$25,904	\$26,777	\$55,000	\$55,000	\$15,008	27%	11
Transfers & Other								
12 Transfers In	\$1,500,000	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	2,502,131	2,502,131	1,164,916	47%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	(5,000,000)	(10,000,000)	(10,000,000)	(5,000,000)	50%	16
17 Total Transfers/Other	\$1,500,000	\$0	(\$5,000,000)	(\$7,497,869)	(\$7,497,869)	(\$3,835,084)	51%	17
Fund Balance								
18 Net Change in Fund Balance	\$1,850,592	(\$258,126)	(\$4,972,058)	(\$7,240,381)	(\$7,240,381)	(\$3,594,197)		18
19 Beginning Balance, July 1	16,139,901	32,836,442	34,564,967	33,749,526	33,749,526	33,749,526		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 Net Fund Balance, Dec. 31	\$17,990,493	\$32,578,316	\$29,592,909	\$26,509,145	\$26,509,145	\$30,155,329		21



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Supplemental Information

Page 94 - **Historical FTES Analysis**

Page 96 - **2011-12 Budget & Planning Calendar**

Page 99 - **Associated Student Body Reports**

Page 112 - **CCFS-311Q Report (12/31/10)**

Page 115 - **Cash Flow Summary (12/31/10)**

Page 116 - **Expenditure Comparison by Major
Account Code**

Page 118 - **Expenditure Comparison by Major
Budget Activity**

Page 120 - **Expenditure Comparison of
Academic Salaries**



No Borrowing

**San Mateo County Community College District
FTES Analysis**

	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Actual 2009-2010</u>	<u>1st Period 2010-2011</u>
--	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	---------------------------------

College of San Mateo

Resident										
Fall & Spring	7,336	8,041	8,059	7,561	7,311	7,423	7,686	8,022	8,062	7,407
Summer	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>952</u>
Total, Resident	8,247	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,155	8,359
Total, Apprenticeship	171	165	131	140	146	156	164	115	94	47
Flex-time	10	9	14	9	12	10	11	16	15	-
Non-Resident										
Fall & Spring	327	288	245	223	234	226	217	198	200	216
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>
Total, Non-Resident	355	321	271	242	255	246	232	216	219	236

College of San Mateo Total	8,783	9,562	9,597	8,941	8,669	8,791	9,085	9,354	9,483	8,642
-----------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Canada College

Resident										
Fall & Spring	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,512	4,375
Fall & Spring (N/C)	25	8	43	50	43	27	35	38	41	42
Summer (N/C)	-	1	-	2	4	4	5	1	6	10
Summer	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>403</u>
Total, Resident	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,071	4,830
Flex-time	4	3	6	3	3	3	4	7	17	-
Non-Resident										
Fall & Spring	152	116	76	73	71	62	60	88	86	94
Fall & Spring (N/C)	4	2	3	2	1	1	1	1	1	2
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>
Total, Non-Resident	169	128	80	77	79	71	68	96	98	104

Canada College Total	3,948	4,095	3,753	4,061	4,195	4,255	4,452	4,774	5,186	4,934
-----------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Skyline College

Resident										
Fall & Spring	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,404	7,393
Fall & Spring (N/C)	-	-	-	-	-	-	-	47	68	70
Summer (N/C)	-	-	-	-	-	-	-	-	5	4
Summer	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>971</u>
Total, Resident	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,730	8,438
Total, Apprenticeship	42	31	9	4	4	3	3	2	5	-
Flex-time	4	4	5	4	9	3	5	6	17	-
Non-Resident										
Fall & Spring	159	154	124	109	97	101	97	88	85	85
Fall & Spring (N/C)	-	-	-	-	-	-	-	1	1	1
Summer (NC)	-	-	-	-	-	-	-	-	-	-
Summer	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>
Total, Non-Resident	185	176	142	122	109	111	109	105	100	96

Skyline College Total	6,908	7,596	7,128	6,970	6,887	6,801	7,330	8,140	8,852	8,534
------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------



No Borrowing

San Mateo County Community College District
FTES Analysis

	<u>Actual</u> <u>2001-2002</u>	<u>Actual</u> <u>2002-2003</u>	<u>Actual</u> <u>2003-2004</u>	<u>Actual</u> <u>2004-2005</u>	<u>Actual</u> <u>2005-2006</u>	<u>Actual</u> <u>2006-2007</u>	<u>Actual</u> <u>2007-2008</u>	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2008-2009</u>	<u>1st Period</u> <u>2009-2010</u>
<i>District</i>										
Resident										
Fall & Spring	16,474	17,905	17,772	17,206	16,930	17,033	17,969	19,133	19,978	19,175
Fall & Spring (N/C)	25	8	43	50	43	27	35	85	109	112
Summer (N/C)	0	1	0	2	4	4	5	1	11	14
Summer	<u>2,200</u>	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,858</u>	<u>2,326</u>
Total, Resident	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,956	21,627
Total, Apprenticeship	213	196	140	144	150	159	167	117	99	47
Flex-time	18	16	25	16	24	16	20	29	49	0
Non-Resident										
Fall & Spring	638	558	445	405	402	389	374	374	371	395
Fall & Spring (N/C)	4	2	3	2	1	1	1	2	2	3
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>
Total, Non-Resident	709	625	493	441	443	428	409	417	417	436
District Total	19,639	21,253	20,478	19,972	19,751	19,847	20,867	22,268	23,521	22,110

BOARD REPORT NO. 11-1-1CA

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: James W. Keller, Executive Vice Chancellor, 358-6790

APPROVAL OF 2011-12 BUDGET AND PLANNING CALENDAR

The budget development process for 2011-12 requires formulation of a budget calendar. Included in the 2011-12 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2011-12 on September 28, 2011.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2011-12 Budget and Planning Calendar.

Budget and Planning Calendar, 2011-12

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2011 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting). Finalize resource allocation recommendation.	Approval of 2011-12 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/ February	Chancellor's Council discussions of budget strategies and allocations.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
January/ February	Ongoing State budget hearings		
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2011 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February	"P1" First Principal Apportionment	Certify to State Controller Apportionment	
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2010-11 Mid-Year Budget Report	Review of 2010-11 Mid-Year Budget Report
March 1	Target date for Governor's "mini" budget by the legislature in preparation for June measure		
March	Campuses Finalize Fall 2011 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2011-12 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2011-12	Colleges ongoing review of position control	
April			Budget updates with Board; review budget assumptions for Tentative budget.
May 10	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
June	June special election		
June	District Office completes budget input and prepares Tentative Budget document	Review of 2011-12 Tentative Budget	
June 22			Adoption of 2011-12 Tentative Budget and 2011-12 Gann Limit.
June 24	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2011-12 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2010-11 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept. 28			Adoption of 2011-12 Final Budget.



Date: January 24, 2011

To: San Mateo County Community College District

From: Victoria Worch, Coordinator of Student Activities, Cañada

Re: Office of Student Activities and Associated Students of Cañada College,
Budget Report for the 2nd Quarter 2010-2011 Summary of Programs and
Activities

The following is a summary highlighting the current projects, events, activities and goals of this quarter.

Shared Governance: The students continue to serve on the following committees at Cañada College and the District:

- College Planning Council (CPC)-Darnell Spellman and Jonathon Werden
- Student Services Planning Council (SSPC) Katie McKee
- Curriculum Committee- OPEN
- Safety Committee- Dennis Jung
- District Student Council- Darnell Spellman
- Region 3 Meetings- Maxwell Webster
- District Shared Governance-Darnell Spellman
- District Auxiliary Services Advisory Committee-Karla Barajas and Jonathan Werden
- ASCC Elections Appointment Committee- Katie McKee
- Instructional Planning Council-OPEN
- District Committee on Budget & Finance-OPEN
- Measure G Oversight Bond Committee-OPEN

Update on Current Projects

Mapping out a vision and timeline for the next phase of Student Life at Cañada College

Status: DONE-met with College President, Vice President of Student Services and Instruction and presented vision for Student Life at Cañada College for the next 3 years.

Student Handbook and Academic Planners: At Cañada College EOPS and TriO programs provide students with free Academic Planners. As for a Student Handbook that focuses on College Policies and Procedures, it is only available online at http://canadacollege.edu/student/student_life/policies.html.

Recently, the Vice Presidents of Student Services and Coordinators from all 3 campuses are meeting to see if a District Student Handbook would be possible.

Status: No Action. Was unable to attend last planning meeting. Waiting on status update and next steps.

Updating District Policies: ASCC meet and provided feedback on updating District Board Policies 7.60, 7.62.1, 7.61, and Student Trustee-1.05

Status: Taking final action this week. VPSS have sent their final versions of District Policies for students to review at the first board meeting, Fri. Jan. 28

Updating Student Learning Outcomes: Working on updating SLO's for the Student Life department. I am also a team leader for developing Service Area Objective (SAO) for Student Support projects such as Student Life, Academic Support and Wellness.

Status: No Action. Still need to review Student Life SLO and Assessment plan. For SAO-Will be setting

up planning meeting in December.

Joint 3 day/2 night Leadership Retreat and Training for ASSC board members- Cañada College ASSC will be teaming up with other student leaders from Skyline and CSM for mid-year leadership training. I will be presenting a Strengths Based Leadership Workshop.

Status: DONE-between 3 colleges there were 41 people on the retreat. The colleges will be planning 2 district wide events this spring.

Recruitment of Students: The ASSC has gain and lost board members. They started the semester out with 7. Were up to 13 and now have 9. We are trying to recruit new members by using Facebook, brochures and flyers. I will be speaking in Career Counseling classes about ASSC.

Status: Change in board-9 out of 22 Board positions is filled.

Executive Board

- President-Darnell Spellman
- Vice President-Jonathan Werden
- Secretary-Katie McKee
- Treasurer-OPEN
- Commissioner of Publicity-Ada Alexander
- Commissioner of Activities-Karla Barajas

Senators

- Chris Rodriguez
- Dennis DooYoung Jung
- Max Webster
- Nchinda Ngeche

Student Identification Cards: The Student Activities Office continues to work with the cashiers to provide Student ID Cards for the student body with assistance from the ASSC. We are in need of updating the ID card machine and software; however, there is talk among the district to consider use of SMART Cards.

Status: No Action- No discussions have taken place at this time.

Recruiting, Coordinating and Training Cañada College Student Clubs and Organizations.

Status: In the Works-Update the Club Handbook for the 2010-2011 school year. Also would like to create a requisition separate from ASSC for clubs to use. I also need to develop an advisor newsletter to build better communication to advisors.

As of Jan. 24 there are 22 groups

- Trio Student Advisory Council
- Society of Hispanic Professional Engineers
- Latino Empowerment Alliance
- Photon Masters
- EOPS Student Club
- Cañada College Cards Club
- Young Latino Leaders
- Phi Theta Kappa Honors Society
- The Science Outreach Club
- Christian Club
- Black Student Union
- Success Strategies Club
- WISE

- Robotics Club
- Creative Civics Club
- The Spectrum Alliance
- SHAPE Society
- The Political Awareness Club
- People of the Pacific
- Cañada Strikes Back
- Pre-Med Club
- ASID (American Society of Interior Designers)

ASCC Conference and Retreat Attendance

January

- District Wide Student Government Leadership Retreat
- 11 Cañada Students attended

Upcoming

- Sat. Feb. 5, Sending 9 Club Officers to Cal Leadership Symposium
- Monday, March 14, "March in March", ASCC sponsor a bus to take students to State Capital for March for Community College Education. (Has not been decided yet)
- Fri. April 1-Sun. April 3, Student Senate Sponsored Spring General Assembly at the Doubletree Sacramento. Will hopefully send 4 students from Cañada

Program and Events:

In December

- ASCC host club Mixer, Dec. 2
- ASCC team up with Women's Golf team to host Spirit Thursday, Dec. 9
- Phi Theta Kappa host toy drive for 50 young children-Throughout December
- EOPS club host clothes drive November-December

Upcoming Events

- Welcome Back Week, Feb 2-Feb 4, to include CLUB RUSH and Program Service Fair, Spirit Thursday, ASCC meeting and men's Friday night basketball game
- Student Trustee 2010-2011 and 2011-2012 Elections, Tues. March 29, Wed. March 30

ASCC Goals 2010-2011 academic year

- Improve ASCC communication among each other and the campus.
- To have more than one candidate for the Student Trustee position.
- To have a smooth transition in to our new facility.
- To have a well planned and eventful Spring semester.

To add to our goals, the group has come up with Hallmarks/Benchmarks similar to Phi Theta Kappa. They are: Leadership, Community, Change and Mentorship.

Staff/Professional Development

- Looking into attending the Phi Theta Kappa International Conference in Seattle, April 6-8 to learn more about how Phi Theta Kappa works.
- Looking into bring back Leadership course, maybe incorporating it into the honors program.
- Hope to attend the California Community College Student Affairs Professional Conference March Spring 2011, Burlingame,
- Victoria Worch, Coordinator of Student Activities is still serving as the Past President of the 2010-2011 Board of Directors, California Community College Student Affairs Association

Associated Students - CANADA College
Balance Sheet

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	404,674.53	357,953.04	46,721.49	13.05%
Total Checking/Savings	<u>404,674.53</u>	<u>357,953.04</u>	<u>46,721.49</u>	<u>13.05%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	68,803.99	79,666.26	-10,862.27	-13.64%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-7,157.13	-5,276.67	-1,880.46	35.64%
1220 · EMERGENCY LOANS RECEIVABLE	7,917.41	11,299.28	-3,381.87	-29.93%
1230 · OTHER LOANS RECEIVABLE	0.00	0.00	0.00	0.0%
Total Accounts Receivable	<u>69,564.27</u>	<u>85,688.87</u>	<u>-16,124.60</u>	<u>-18.82%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	0.00	0.00	0.00	0.0%
1310.2 · INVEST. MARKET TO MARKET ADJ.	0.00	0.00	0.00	0.0%
Total Other Current Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Current Assets	<u>474,238.80</u>	<u>443,641.91</u>	<u>30,596.89</u>	<u>6.9%</u>
Fixed Assets				
1500 · FIXED ASSETS	0.00	630.69	-630.69	-100.0%
Total Fixed Assets	<u>0.00</u>	<u>630.69</u>	<u>-630.69</u>	<u>-100.0%</u>
TOTAL ASSETS	<u>474,238.80</u>	<u>444,272.60</u>	<u>29,966.20</u>	<u>6.75%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	0.00	0.00	0.00	0.0%
Total Accounts Payable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,565.00	9,315.00	250.00	2.68%
2030 · OTHER LOANS	8,480.23	8,480.23	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
2050 · CLUBS	20,698.60	22,198.29	-1,499.69	-6.76%
2060 · TRUSTS	203,076.92	197,566.77	5,510.15	2.79%
Total Other Current Liabilities	<u>241,892.75</u>	<u>237,632.29</u>	<u>4,260.46</u>	<u>1.79%</u>
Total Current Liabilities	<u>241,892.75</u>	<u>237,632.29</u>	<u>4,260.46</u>	<u>1.79%</u>
Total Liabilities	241,892.75	237,632.29	4,260.46	1.79%
Equity				
3010 · OPENING BALANCE EQUITY	141,753.44	141,753.44	0.00	0.0%
3020 · RETAINED EARNINGS	62,420.99	25,771.72	36,649.27	142.21%
Net Income	28,171.62	39,115.15	-10,943.53	-27.98%
Total Equity	<u>232,346.05</u>	<u>206,640.31</u>	<u>25,705.74</u>	<u>12.44%</u>
TOTAL LIABILITIES & EQUITY	<u>474,238.80</u>	<u>444,272.60</u>	<u>29,966.20</u>	<u>6.75%</u>

**Associated Students
Canada College
Income Statement**

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	170.50	321.00	-150.50	-46.89%
4050 · MISCELLANEOUS	20.00	597.96	-577.96	-96.66%
4060 · PROGRAMS	1,000.00	0.00	1,000.00	100.0%
4080 · STUDENT BODY CARD	35,412.00	56,423.00	-21,011.00	-37.24%
4090 · VENDING-ACTION	1,555.94	1,540.44	15.50	1.01%
4091 · VENDING-PEPSI	3,836.13	3,983.30	-147.17	-3.7%
Total 4000 · INCOME	<u>41,994.57</u>	<u>62,865.70</u>	<u>-20,871.13</u>	<u>-33.2%</u>
Total Income	41,994.57	62,865.70	-20,871.13	-33.2%
Expense				
5000 · EXPENSES				
5021 · BANK SERVICE CHARGE	69.84	29.88	39.96	133.74%
5031 · CLUB ASSISTANCE/ICC	3,298.74	26.76	3,271.98	12,227.13%
5032 · COLLEGE PROGRAM ASSISTA	1,000.00	461.56	538.44	116.66%
5033 · CONFERENCE	1,270.00	1,399.99	-129.99	-9.29%
5040 · DEPRECIATION	0.00	624.00	-624.00	-100.0%
5050 · ETHNIC CULTURAL AFFAIRS	0.00	300.00	-300.00	-100.0%
5080 · HOSPITALITY	18.60	0.00	18.60	100.0%
5140 · OFFICE SUPPLIES	1,702.67	834.81	867.86	103.96%
5145 · OPERATION	29.50	0.00	29.50	100.0%
5150 · PROGRAMS	6,169.89	15,331.90	-9,162.01	-59.76%
5151 · PUBLICITY	306.79	1,683.64	-1,376.85	-81.78%
5182 · STUDENT ACTIVITY CARD	497.99	1,154.49	-656.50	-56.87%
5190 · TELEPHONE	0.00	28.65	-28.65	-100.0%
5210 · VENDING INCOME TRANSFER	0.00	2,671.06	-2,671.06	-100.0%
Total 5000 · EXPENSES	<u>14,364.02</u>	<u>24,546.74</u>	<u>-10,182.72</u>	<u>-41.48%</u>
Total Expense	14,364.02	24,546.74	-10,182.72	-41.48%
Net Ordinary Income	27,630.55	38,318.96	-10,688.41	-27.89%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	541.07	796.19	-255.12	-32.04%
Total 6000 · OTHER INCOMES	<u>541.07</u>	<u>796.19</u>	<u>-255.12</u>	<u>-32.04%</u>
Total Other Income	541.07	796.19	-255.12	-32.04%
Net Other Income	541.07	796.19	-255.12	-32.04%
Net Income	<u><u>28,171.62</u></u>	<u><u>39,115.15</u></u>	<u><u>-10,943.53</u></u>	<u><u>-27.98%</u></u>



Associated Students of College of San Mateo 2nd Quarter Report, October 2010 – December 2010

The Associated Students of College of San Mateo (ASCSM) has had a very productive first quarter. Although it continues to be a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been to create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators.

Some of the highlights for the first semester are:

Ongoing Activities

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including the Academic Enhancement Committee, the Finance & Administration Committee, the Programs & Services Committee, the Public Relations Committee, the Inter Club Council, and the Legislative & Governmental Affairs Committee.

Members of the ASCSM Student Senate continued to participate in College and District governance committees. At the College level, student leaders are attending numerous committee meetings, including the College Council, Faculty Academic Senate, Committee on Instruction, Enrollment Management Committee, Diversity in Action Group, College Auxiliary Services Advisory Committee and the College Assessment Committee. At the District level, students are also involved in the District Shared Governance Council, the District Committee on Budget & Finance, the District Auxiliary Services Advisory Committee and the District Student Council. Additionally, representatives of the Student Senate have been involved with the College's planning process for new construction.

The ASCSM, in cooperation with the Student Activities Office, continued to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to students, faculty, staff and administrators.

To further increase the value of the CSM ID Card, the ASCSM has continued to expand and sponsor the Merchant Discount Program. This program provides a list of discount opportunities available to students, faculty, staff and administrators at on-campus AS-sponsored events, club events, local merchants, national chains and on the Internet that includes movie theaters, restaurants, museums, art galleries, travel agencies and cultural centers.

The AS has continued to support the CSM Ambassadors Program, which coordinates and provides tours of the campus for individuals and groups interested in attending College of San Mateo.

Events and Activities:

For 2010/2011

October 2010: AS had a very successful Club Day on the third week of the semester. At the end of October the Senate held their annual "Oktoberfest". It was a weeklong event that provided free food, music, and activities. AS also helped support our football team by hosting a CSM Spirit Week. Lastly, the Senate held Halloween Events that included candy giveaways, a costume contest, and a pumpkin-carving contest. The AS also sponsored a fundraiser in response to the San Bruno Explosion/Fire. The successfully raised \$4,000 and took in 10 boxes of clothing and supplies.

Furthermore, in October the Senate attended very important off-campus events. Ten of our students attended the CCCSAA Annual Leadership Conference. Over the course of the weekend, the students had the opportunity to attend leadership and communication workshops, network with other community college leaders, and hear a wide variety of speakers. Additionally, four students attended the SSCCC General Assembly to discuss and receive information about current statewide issues facing community college students.

Many of our clubs were very active during the months of September/October. AGS (Alpha Gamma Sigma Honors Club), Save Our Education, Gay-Straight Alliance, and Spirit Squad all held very successful fundraisers for their clubs. CSM Democrats held a well-attended movie night and voter registration drive. AGS held their annual orientation. The Asian Pacific Islanders club participated in a tour of Stanford, hosted by Stanford's Hawaiian Club. They also gave a dance performance at the Inter Club Council Mixer. Lastly, Filipino Club held an event celebrating Filipino Culture. It included dancing, food, and story telling.

November 2010: AS over November attending the SSCCC General Assembly in San Diego to discuss upcoming budget cuts and general student issues with other community colleges in the state. Additionally, the AS held a very successful Casino Day in the Student Life Lounge. Lastly, the Inter Club Council held their annual ICC mixer, which was attended by members of our 20+ clubs.

December 2010: On December 7th, the AS Senate hosted a mixer with the Board of Trustees and District Administration. This gave the student leaders the opportunity to discuss a wide range of student issues with Board of Trustees in a more casual setting. Lastly, the AS held the 1st Annual Holiday Angles Toy Drive event. The Senate took in enough toys to provide presents for 50 EOPS/CARE/CalWORKs families that were in need.

**Associated Students Body
College of San Mateo
Balance Sheet**

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	48,552.64	249,489.75	-200,937.11	-80.54%
Total Checking/Savings	<u>48,552.64</u>	<u>249,489.75</u>	<u>-200,937.11</u>	<u>-80.54%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	123,651.29	123,061.50	589.79	0.48%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-2,240.59	-2,262.92	22.33	-0.99%
1220 · EMERGENCY LOANS RECEIVABLE	2,250.00	950.00	1,300.00	136.84%
1230 · OTHER LOANS RECEIVABLE	1,532.88	991.48	541.40	54.61%
Total Accounts Receivable	<u>125,193.58</u>	<u>122,740.06</u>	<u>2,453.52</u>	<u>2.0%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	764,685.16	537,761.27	226,923.89	42.2%
1310.2 · INVEST. MARKET TO MARKET ADJ.	2,405.41	-1,639.14	4,044.55	-246.75%
Total Other Current Assets	<u>767,090.57</u>	<u>536,122.13</u>	<u>230,968.44</u>	<u>43.08%</u>
Total Current Assets	940,836.79	908,351.94	32,484.85	3.58%
Fixed Assets				
1500 · FIXED ASSETS	4,244.80	6,064.00	-1,819.20	-30.0%
Total Fixed Assets	<u>4,244.80</u>	<u>6,064.00</u>	<u>-1,819.20</u>	<u>-30.0%</u>
TOTAL ASSETS	<u>945,081.59</u>	<u>914,415.94</u>	<u>30,665.65</u>	<u>3.35%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	4,229.22	20,665.68	-16,436.46	-79.54%
Total Accounts Payable	<u>4,229.22</u>	<u>20,665.68</u>	<u>-16,436.46</u>	<u>-79.54%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	9,998.95	9,898.95	100.00	1.01%
2030 · OTHER LOANS	6,124.00	6,124.00	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	3,687.06	3,874.13	-187.07	-4.83%
2050 · CLUBS	144,777.74	115,294.27	29,483.47	25.57%
2060 · TRUSTS	408,020.74	459,904.46	-51,883.72	-11.28%
Total Other Current Liabilities	<u>572,608.49</u>	<u>595,095.81</u>	<u>-22,487.32</u>	<u>-3.78%</u>
Total Current Liabilities	<u>576,837.71</u>	<u>615,761.49</u>	<u>-38,923.78</u>	<u>-6.32%</u>
Total Liabilities	576,837.71	615,761.49	-38,923.78	-6.32%
Equity				
3010 · OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0.0%
3020 · RETAINED EARNINGS	60,338.12	8,515.13	51,822.99	608.6%
Net Income	45,619.81	27,853.37	17,766.44	63.79%
Total Equity	<u>368,243.88</u>	<u>298,654.45</u>	<u>69,589.43</u>	<u>23.3%</u>
TOTAL LIABILITIES & EQUITY	<u>945,081.59</u>	<u>914,415.94</u>	<u>30,665.65</u>	<u>3.35%</u>

**Associated Students Body
College of San Mateo
Income Statement**

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	226.50	94.50	132.00	139.68%
4030 · CAFE COMMISSION	4,510.84	4,174.18	336.66	8.07%
4050 · MISCELLANEOUS	20.00	20.00	0.00	0.0%
4060 · PROGRAMS	0.00	81.00	-81.00	-100.0%
4065 · RECREATION/GAMES	767.30	0.00	767.30	100.0%
4070 · SPACE RENTAL-VENDOR	550.00	700.00	-150.00	-21.43%
4080 · STUDENT BODY CARD	74,536.00	87,920.00	-13,384.00	-15.22%
4090 · VENDING-ACTION	4,754.05	4,564.80	189.25	4.15%
4091 · VENDING-PEPSI	8,465.62	10,470.66	-2,005.04	-19.15%
Total 4000 · INCOME	<u>93,830.31</u>	<u>108,025.14</u>	<u>-14,194.83</u>	<u>-13.14%</u>
Total Income	93,830.31	108,025.14	-14,194.83	-13.14%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	1,200.00	500.00	700.00	140.0%
5020 · BAD DEBTS	215.61	401.57	-185.96	-46.31%
5021 · BANK SERVICE CHARGE	105.00	0.00	105.00	100.0%
5031 · CLUB ASSISTANCE/ICC	726.17	546.25	179.92	32.94%
5032 · COLLEGE PROGRAM ASSISTANCE	1,389.97	0.00	1,389.97	100.0%
5040 · DEPRECIATION	909.60	909.60	0.00	0.0%
5080 · HOSPITALITY	378.81	993.61	-614.80	-61.88%
5140 · OFFICE SUPPLIES	1,717.89	2,798.47	-1,080.58	-38.61%
5145 · OPERATION	1,022.56	366.57	655.99	178.95%
5150 · PROGRAMS	10,525.28	11,912.99	-1,387.71	-11.65%
5151 · PUBLICITY	2,888.55	8,705.63	-5,817.08	-66.82%
5182 · STUDENT ACTIVITY CARD	1,668.83	905.98	762.85	84.2%
5183 · STUDENT ASSISTANT-SALARY	11,887.80	26,258.89	-14,371.09	-54.73%
5184 · STUDENT ASSISTANT-BENEFITS	237.75	9,094.79	-8,857.04	-97.39%
5190 · TELEPHONE	0.00	105.07	-105.07	-100.0%
Total 5000 · EXPENSES	<u>34,873.82</u>	<u>63,499.42</u>	<u>-28,625.60</u>	<u>-45.08%</u>
Total Expense	34,873.82	63,499.42	-28,625.60	-45.08%
Net Ordinary Income	58,956.49	44,525.72	14,430.77	32.41%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	4,393.83	2,537.29	1,856.54	73.17%
Total 6000 · OTHER INCOMES	<u>4,393.83</u>	<u>2,537.29</u>	<u>1,856.54</u>	<u>73.17%</u>
Total Other Income	4,393.83	2,537.29	1,856.54	73.17%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	17,730.51	19,209.64	-1,479.13	-7.7%
Total 7000 · OTHER EXPENSES	<u>17,730.51</u>	<u>19,209.64</u>	<u>-1,479.13</u>	<u>-7.7%</u>
Total Other Expense	17,730.51	19,209.64	-1,479.13	-7.7%
Net Other Income	-13,336.68	-16,672.35	3,335.67	-20.01%
Net Income	<u>45,619.81</u>	<u>27,853.37</u>	<u>17,766.44</u>	<u>63.79%</u>



**Associated Students of Skyline College
Budget Report for the 2nd Quarter 2010-2011
Summary of Programs and Activities
January 24, 2010**

The following is a summary highlighting the events and activities of this quarter.

Shared Governance: The students continue to serve on the following committees at Skyline College and the District:

- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Strategic Planning
- District Students Council
- District Budget Committee
- District Shared Governance Council
- Ed Policy Committee
- Fresh Look / Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning
- Program Improvement Viability Committee
- Skyline College Presidential Search Committee
- Student Recognition and Awards Program Committee
- Technology Advisory Committee

Student Handbook and Academic Planners: Due to budget cuts the Student Handbook is still only be available online in a downloadable format.

Recruitment of Students: The ASSC continues to encourage student participation in activities, events and student government, using handouts, flyers and giveaways to increase participation and attendance.

Student Identification Cards: The Student Activities Office continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC is delaying purchasing another ID machine and pending further district wide discussion of the use of SMART Cards.

Skyline Organizations and Club SOCC: The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own.

Second Harvest Food Drive**November 5, 2010 11:00AM – 1:00PM**

The ASSC held another food drive on behalf of the Second Harvest Food Bank. Clubs were involved and monetary prizes were given to the first, second and third place clubs.

California Community Colleges Student Affairs Association (CCCSAA)**Student Leadership Conference****October 22, 2010 – October 24, 2010**

Four (4) A.S.S.C. members attended the California Community College Student Affairs Association (CCCSAA), 2010 Leadership Conference entitled, “Get up, Stand up, Lead.”

The Conference took place in Costa Mesa, California.

General Assembly**October 29, 2010 – October 31, 2010**

Four (4) representatives of the A.S.S.C. attended discussion about the state budget crisis and how to advocate for student needs at the state level.

The Conference took place in San Diego, California.

Skyline Unites/Club Rush**November 18, 2010 9:00AM – 1:00PM**

The ASSC put together a club rush to get knowledge of current clubs out to the students. They also gave students information about starting up new clubs.

Veterans Day Event**November 11, 2010 11:00AM – 1:00PM**

ASSC and the Veterans Club held a recognition event for Skyline College’s Veteran. Community and on campus resources were promoted at the event. Speakers addressed veterans issues and thanked veterans for their services.

Amory Nan Cariadus
Coordinator of Student Activities
Skyline College
Phone: (650) 738-4334
Email: cariadusa@smccd.edu

**Associated Students Body
Skyline College
Balance Sheet**

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 - CASH AND BANK	68,166.48	253,590.17	-185,423.69	-73.12%
Total Checking/Savings	<u>68,166.48</u>	<u>253,590.17</u>	<u>-185,423.69</u>	<u>-73.12%</u>
Accounts Receivable				
1210.2 - ALLOWANCE FOR BAD DEBTS	-3,977.14	-3,977.14	0.00	0.0%
1220 - EMERGENCY LOANS RECEIVABLE	-153.00	-153.00	0.00	0.0%
Total Accounts Receivable	<u>-4,130.14</u>	<u>-4,130.14</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Assets				
1210.1 - ACCOUNT RECEIVABLE SKYLINE	873,119.39	783,266.51	89,852.88	11.47%
1310 - COUNTY INVESTMENT CONTROL	709,041.02	453,306.25	255,734.77	56.42%
1310.2 - MARK TO MARKET	1,976.80	-1,385.15	3,361.95	-242.71%
Total Other Current Assets	<u>1,584,137.21</u>	<u>1,235,187.61</u>	<u>348,949.60</u>	<u>28.25%</u>
Total Current Assets	1,648,173.55	1,484,647.64	163,525.91	11.01%
Fixed Assets				
1500 - FIXED ASSETS	0.00	2,700.55	-2,700.55	-100.0%
Total Fixed Assets	<u>0.00</u>	<u>2,700.55</u>	<u>-2,700.55</u>	<u>-100.0%</u>
TOTAL ASSETS	<u>1,648,173.55</u>	<u>1,487,348.19</u>	<u>160,825.36</u>	<u>10.81%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 - ACCOUNTS PAYABLE	1,099.28	1,099.28	0.00	0.0%
Total Accounts Payable	<u>1,099.28</u>	<u>1,099.28</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Liabilities				
2030 - OTHER LOANS PAYABLE	3,182.66	3,182.66	0.00	0.0%
2050 - CLUBS	118,988.49	113,977.34	5,011.15	4.4%
2060 - TRUSTS	976,948.78	894,023.64	82,925.14	9.28%
Total Other Current Liabilities	<u>1,099,119.93</u>	<u>1,011,183.64</u>	<u>87,936.29</u>	<u>8.7%</u>
Total Current Liabilities	<u>1,100,219.21</u>	<u>1,012,282.92</u>	<u>87,936.29</u>	<u>8.69%</u>
Total Liabilities	1,100,219.21	1,012,282.92	87,936.29	8.69%
Equity				
3010 - Opening Bal Equity	339,659.55	339,659.55	0.00	0.0%
3020 - Retained Earnings	158,232.17	65,076.94	93,155.23	143.15%
Net Income	50,062.62	70,328.78	-20,266.16	-28.82%
Total Equity	<u>547,954.34</u>	<u>475,065.27</u>	<u>72,889.07</u>	<u>15.34%</u>
TOTAL LIABILITIES & EQUITY	<u>1,648,173.55</u>	<u>1,487,348.19</u>	<u>160,825.36</u>	<u>10.81%</u>

**Associated Students Body
Skyline College
Income Statement**

	<u>Jul - Dec 10</u>	<u>Jul - Dec 09</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4065 · RETURNED CHECK FEE - UNION BANK	40.00	0.00	40.00	100.0%
4070 · SPACE RENTAL-VENDOR	642.00	0.00	642.00	100.0%
4080 · STUDENT BODY CARD	74,252.00	83,784.00	-9,532.00	-11.38%
4081 · STUDENT UNION	5,291.00	0.00	5,291.00	100.0%
4090 · VENDING-ACTION	2,556.60	4,044.67	-1,488.07	-36.79%
4091 · VENDING-PEPSI	2,378.48	3,113.73	-735.25	-23.61%
Total 4000 · INCOME	<u>85,160.08</u>	<u>90,942.40</u>	<u>-5,782.32</u>	<u>-6.36%</u>
Total Income	85,160.08	90,942.40	-5,782.32	-6.36%
Expense				
5000 · EXPENSES				
5005 · ASSC PRESIDENT ACCOUNT	44.19	0.00	44.19	100.0%
5010 · AWARDS & SCHOLARSHIPS	0.00	3,000.00	-3,000.00	-100.0%
5021 · BANK SERVICE CHARGE	48.12	0.00	48.12	100.0%
5031 · CLUB ASSISTANCE/ICC	9,391.42	0.00	9,391.42	100.0%
5032 · COLLEGE PROGRAM ASSISTANCE	250.00	0.00	250.00	100.0%
5033 · CONFERENCE/TRAVEL	9,753.27	0.00	9,753.27	100.0%
5040 · DEPRECIATION	2,700.55	0.00	2,700.55	100.0%
5080 · HOSPITALITY	0.00	7,000.00	-7,000.00	-100.0%
5140 · OFFICE SUPPLIES	2,701.35	3,564.45	-863.10	-24.21%
5145 · OPERATION	249.90	3,274.31	-3,024.41	-92.37%
5150 · PROGRAMS	11,459.06	1,211.50	10,247.56	845.86%
5183 · STUDENT ASSISTANT-SALARY	7,012.50	3,561.63	3,450.87	96.89%
5184 · STUDENT ASSISTANT-BENEFITS	140.25	73.61	66.64	90.53%
Total 5000 · EXPENSES	<u>43,750.61</u>	<u>21,685.50</u>	<u>22,065.11</u>	<u>101.75%</u>
Total Expense	<u>43,750.61</u>	<u>21,685.50</u>	<u>22,065.11</u>	<u>101.75%</u>
Net Ordinary Income	41,409.47	69,256.90	-27,847.43	-40.21%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	5,291.20	1,021.88	4,269.32	417.79%
6011 · INVESTMENT GAIN-UNREALIZED	1,976.80	0.00	1,976.80	100.0%
6020 · OTHERS	0.00	50.00	-50.00	-100.0%
Total 6000 · OTHER INCOMES	<u>7,268.00</u>	<u>1,071.88</u>	<u>6,196.12</u>	<u>578.06%</u>
Total Other Income	7,268.00	1,071.88	6,196.12	578.06%
Other Expense				
7000 · OTHER EXPENSES				
7011 · INVESTMENT LOSS-UNREALIZED	-1,385.15	0.00	-1,385.15	-100.0%
Total 7000 · OTHER EXPENSES	<u>-1,385.15</u>	<u>0.00</u>	<u>-1,385.15</u>	<u>-100.0%</u>
Total Other Expense	<u>-1,385.15</u>	<u>0.00</u>	<u>-1,385.15</u>	<u>-100.0%</u>
Net Other Income	<u>8,653.15</u>	<u>1,071.88</u>	<u>7,581.27</u>	<u>707.29%</u>
Net Income	<u><u>50,062.62</u></u>	<u><u>70,328.78</u></u>	<u><u>-20,266.16</u></u>	<u><u>-28.82%</u></u>

**California Community Colleges
Quarterly Financial Status Report,
CCFS—311Q**

CHANGE THE PERIOD 

Fiscal Year: 2010-2011

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2010

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2007-08	Actual 2008-09	Actual 2009-10	Projected 2010-2011
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A. Revenues:					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,080,954	114,207,833	113,826,726	111,742,138
A.2	Other Financing Sources (Object 8900)	982,466	641,061	7,518	58,292
A.3	Total Unrestricted Revenue (A.1 + A.2)	114,063,420	114,848,894	113,834,244	111,800,430
B. Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	106,800,904	106,011,567	104,367,092	115,504,584
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,522,616	4,618,477	8,019,675	1,285,531
B.3	Total Unrestricted Expenditures (B.1+ B.2)	114,323,520	110,630,044	112,386,767	116,790,115
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-260,100	4,218,850	1,447,477	-4,989,685
D.	Fund Balance, Beginning	10,571,653	10,311,553	14,530,403	14,530,403
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	10,571,653	10,311,553	14,530,403	14,530,403
E.	Fund Balance, Ending (C. + D.2)	10,311,553	14,530,403	15,977,880	9,540,718
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9%	13.1%	14.2%	8.2%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	18,768	22,374	23,405	22,063
-----	--	--------	--------	--------	--------

III. Total General Fund Cash Balance (Unrestricted and Restricted)

As of the specified quarter ended for each fiscal year

		2007-08	2008-09	2009-10	2010-11
H.1	Cash, excluding borrowed funds		-10,673,184	30,069,847	16,273,076
H.2	Cash, borrowed funds only		13,395,000	29,530,000	14,415,000
H.3	Total Cash (H.1+ H.2)	8,082,687	2,721,816	59,599,847	30,688,076

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	112,240,463	112,242,138	49,631,576	44.2%

I.2	Other Financing Sources (Object 8900)	0	58,292	58,660	100.6%
I.3	Total Unrestricted Revenue (I.1 + I.2)	112,240,463	112,300,430	49,690,236	44.2%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	120,897,412	120,891,243	52,728,553	43.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,219,396	1,285,531	305,203	23.7%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	122,116,808	122,176,774	53,033,756	43.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-9,876,345	-9,876,344	-3,343,520	
L	Adjusted Fund Balance, Beginning	14,530,403	14,530,403	14,530,403	
L.1	Fund Balance, Ending (C. + L.2)	4,654,058	4,654,059	11,186,883	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	3.8%	3.8%		

V. Has the district settled any employee contracts during this quarter? NO

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:						
Year 1:						
Year 2:						
Year 3:						
b. BENEFITS:						
Year 1:						
Year 2:						
Year 3:						

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? This year? NO
Next year? NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

This page intentionally left blank

**San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING DECEMBER 31, 2010**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE & Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
Beg. Cash Balance in County Treasury	4,155,399.08	9,229,700.12	29,304,898.58	210,104,253.28	125,231.71	545,338.78	
Cash inflow from operations:							
Year-to-date Income	49,690,235.07	9,603,576.26	15,349,853.78	4,637,560.69	4,018,920.04	9,016,263.76	1,420,811.62
Accounts Receivable	13,128,378.76	1,274,508.27	45,396.01	14,275,639.12	56,226.22	1,031,066.39	15,130,698.18
Deferred Income	(5,254,390.28)	(2,125,096.06)		(58,537.24)	100,991.11	(166,465.00)	(527.92)
Cash awaiting for deposit	126,823.38						
Total Income	61,846,446.01	17,982,688.59	44,700,148.37	228,958,915.85	4,301,369.08	10,426,203.93	16,550,981.88
Cash outflow for operations:							
Year to date expenditure	53,033,756.47	9,884,982.28	19,370,161.42	60,600,941.49	793,921.60	9,317,227.39	5,015,008.21
Advances / Prepaid	(93,095.76)	(4,599.26)	-	(3,425,698.66)	-	-	-
Account Payable	372,985.06	322,519.13	4,711.38	11,485,310.66	450.06	866,965.86	3,218.11
Cash Balance From Operations	8,532,800.24	7,779,786.44	25,325,275.57	160,298,362.36	3,506,997.42	242,010.68	11,532,755.56
Other Cash inflow							
Medical Flex Plan / Revolv. Fund	(7,000.00)		25,000.00				
TRANS	14,415,000.00						
Trusts (JPA & 3CBG)							
Beg. Investment Balance							
LAIF Balance	6,023,297.80						7,672,308.35
County Pool Balance	-						9,963,649.15
Special Bond			-	5,000.00			-
C.O.P. & Others	<u>2,016,312.43</u>		<u>197.60</u>				<u>-</u>
Total Beg. Balance	8,039,610.23		197.60	5,000.00			17,635,957.50
Y.T.D. Investment Balance							
LAIF Balance	6,047,367.20						7,702,967.29
County Pool Balance	-						21,465,745.77
Special Bond			-	5,000.00			-
C.O.P.	<u>2,024,753.44</u>		<u>197.60</u>				<u>-</u>
Y.T.D. Balance	8,072,120.64		197.60	5,000.00			29,168,713.06
Net Cash changes from Investment	(32,510.41)		-	-			(11,532,755.56)
Net changes from unrealized gain / (loss)							-
Cash Balance in County Treasury	<u>22,908,289.83</u>	<u>7,779,786.44</u>	<u>25,350,275.57</u>	<u>160,298,362.36</u>	<u>3,506,997.42</u>	<u>242,010.68</u>	<u>0.00</u>
Net Cash (Excluding TRANS & Trusts)	8,493,289.83	7,779,786.44	25,350,275.57	160,298,362.36	3,506,997.42	242,010.68	0.00

San Mateo County Community College District
ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE
Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
2003-2004									
Cañada College	\$11,792,286	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
Total	\$88,284,051	20,480	\$4,311	\$37,383,769	42.34%	\$1,825	\$18,855,140	21.36%	\$921
2004-2005									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
Total	\$90,796,905	19,973	\$4,546	\$39,149,044	43.12%	\$1,960	\$19,361,863	21.32%	\$969
2005-2006									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
Total	\$106,277,881	19,751	\$5,381	\$41,341,359	38.90%	\$2,093	\$20,782,987	19.56%	\$1,052
2006-2007									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
Total	\$112,953,150	19,847	\$5,691	\$45,432,493	40.22%	\$2,289	\$22,373,501	19.81%	\$1,127
2007-2008									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
Total	\$114,642,350	20,867	\$5,494	\$47,927,031	41.81%	\$2,297	\$23,716,635	20.69%	\$1,137
2008-2009									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$30,949,401	0	\$0	-\$574,324	0.00%	\$0	\$9,656,455	31.20%	\$0
Total	\$110,631,043	22,267	\$4,968	\$46,855,300	42.35%	\$2,104	\$23,991,330	21.69%	\$1,077
2009-2010									
Cañada College	\$16,371,172	5,186	\$3,157	\$9,161,495	55.96%	\$1,767	\$3,339,476	20.40%	\$644
College of San Mateo	\$32,524,619	9,483	\$3,430	\$19,335,194	59.45%	\$2,039	\$5,498,324	16.91%	\$580
Skyline College	\$25,941,728	8,852	\$2,931	\$15,541,596	59.91%	\$1,756	\$4,339,379	16.73%	\$490
Central Svcs/District Office	\$35,029,219	0	\$0	\$536,058	1.53%	\$0	\$9,119,804	26.03%	\$0
Total	\$109,866,738	23,521	\$4,671	\$44,574,343	40.57%	\$1,895	\$22,296,983	20.29%	\$948

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for all activity centers
2. Spreadsheet continued on next page

San Mateo County Community College District
ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE
 Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
\$17,332,879	19.63%	\$846	\$9,385,906	10.63%	\$458	\$508,869	0.58%	\$25	\$4,817,488	5.46%	\$235
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
\$18,956,422	20.88%	\$949	\$9,964,172	10.97%	\$499	\$415,886	0.46%	\$21	\$2,949,516	3.25%	\$148
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
\$20,248,373	19.05%	\$1,025	\$10,014,385	9.42%	\$507	\$264,782	0.25%	\$13	\$13,625,995	12.82%	\$690
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	\$0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	\$0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	\$4	\$149,225	0.61%	\$22
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	\$0	\$12,500,693	32.65%	\$0
\$21,893,639	19.38%	\$1,103	\$10,530,344	9.32%	\$531	\$222,481	0.20%	\$11	\$12,989,803	11.50%	\$654
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	\$6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	\$0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	\$4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	\$0	\$6,552,161	18.68%	\$0
\$23,740,404	20.71%	\$1,138	\$11,635,890	10.15%	\$558	\$99,774	0.09%	\$5	\$7,522,616	6.56%	\$361
\$3,001,316	17.80%	\$629	\$621,773	3.69%	\$130	\$0	0.00%	\$0	\$16,122	0.10%	\$3
\$6,314,448	37.46%	\$1,323	\$1,644,068	9.75%	\$344	\$0	0.00%	\$0	\$262,531	1.56%	\$55
\$4,606,975	12.98%	\$493	\$1,238,391	3.49%	\$132	\$21,761	0.06%	\$2	\$189,758	0.53%	\$20
\$9,887,569	36.18%	\$0	\$7,718,039	28.24%	\$0	\$110,596	0.40%	\$0	\$4,151,066	15.19%	\$0
\$23,810,308	21.52%	\$1,069	\$11,222,271	36.26%	\$504	\$132,357	0.43%	\$6	\$4,619,477	14.93%	\$207
\$3,297,091	20.14%	\$636	\$545,580	3.33%	\$105	\$9,966	0.06%	\$2	\$17,564	0.11%	\$3
\$6,545,970	20.13%	\$690	\$1,059,283	3.26%	\$112	\$0	0.00%	\$0	\$85,848	0.26%	\$9
\$4,879,461	18.81%	\$551	\$1,044,322	4.03%	\$118	\$20,574	0.08%	\$2	\$116,396	0.45%	\$13
\$10,241,115	29.24%	\$0	\$7,290,565	20.81%	\$0	\$41,811	0.12%	\$0	\$7,799,866	22.27%	\$0
\$24,963,637	22.72%	\$1,061	\$9,939,750	9.05%	\$423	\$72,351	0.07%	\$3	\$8,019,674	7.30%	\$341

Notes:

- Expenditures represent unrestricted general fund (Fund 1) for all activity centers

San Mateo County Community College District
ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY

Page 1

2003-2004	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
Total	\$83,329,841	20,477	\$51,790,635	62.15%	\$2,529	\$7,545,434	9.05%	\$368
2004-2005								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
Total	\$87,518,126	19,973	\$55,213,421	63.09%	\$2,764	\$8,030,818	9.18%	\$402
2005-2006								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Office	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
Total	\$94,688,147	19,751	\$58,047,469	61.30%	\$2,939	\$8,234,654	8.70%	\$417
2006-2007								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Office	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
Total	\$103,527,018	19,847	\$66,889,406	64.61%	\$3,370	\$8,960,258	8.65%	\$451
2007-2008								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Office	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
Total	\$110,555,068	20,867	\$71,368,379	64.55%	\$3,420	\$9,037,226	8.17%	\$433
2008-2009								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Office	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
Total	\$106,704,808	22,267	\$69,513,491	65.15%	\$3,122	\$9,276,443	8.69%	\$417
2009-2010								
Cañada College	\$16,519,183	5,186	\$12,792,917	77.44%	\$2,467	\$2,333,747	14.13%	\$450
College of San Mateo	\$31,501,317	9,483	\$25,149,352	79.84%	\$2,652	\$3,702,548	11.75%	\$390
Skyline College	\$26,211,975	8,852	\$20,789,297	79.31%	\$2,349	\$3,245,316	12.38%	\$367
Central Svcs/District Office	\$34,532,789	0	\$8,480,482	24.56%	\$0	\$341,187	0.99%	\$0
Total	\$108,765,264	23,521	\$67,212,048	61.80%	\$2,858	\$9,622,798	8.85%	\$409

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

**San Mateo County Community College District
ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY**

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
2003-2004								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
Total	\$83,329,841	20,477	\$8,182,201	9.82%	\$400	\$15,811,571	18.97%	\$772
2004-2005								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
Total	\$87,518,126	19,973	\$8,407,373	9.61%	\$421	\$15,866,514	18.13%	\$794
2005-2006								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
Total	\$94,688,147	19,751	\$9,303,463	9.83%	\$471	\$19,102,561	20.17%	\$967
2006-2007								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
Total	\$103,527,018	19,847	\$9,467,994	9.15%	\$477	\$18,209,360	17.59%	\$917
2007-2008								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
Total	\$110,555,068	20,867	\$11,310,957	10.23%	\$542	\$18,838,506	17.04%	\$903
2008-2009								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
Total	\$106,704,808	22,267	\$10,632,906	9.96%	\$478	\$17,281,969	16.20%	\$776
2009-2010								
Cañada College	\$16,519,183	5,186	\$25,665	0.16%	\$5	\$1,366,854	8.27%	\$264
College of San Mateo	\$31,501,317	9,483	\$43,463	0.14%	\$5	\$2,605,954	8.27%	\$275
Skyline College	\$26,211,975	8,852	\$68,909	0.26%	\$8	\$2,108,453	8.04%	\$238
Central Svcs/District Office	\$34,532,789	0	\$11,290,028	32.69%	\$0	\$14,421,092	41.76%	\$0
Total	\$108,765,264	23,521	\$11,428,065	10.51%	\$486	\$20,502,353	18.85%	\$872

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

Page 1

	TOTAL GEN'L FUND EXPENSES 1XXXX only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2003-2004							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
Total	\$37,437,195	\$17,834,664	47.64%	\$10,761,714	28.75%	\$3,833,871	10.24%
2004-2005							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
Total	\$39,149,044	\$18,041,520	46.08%	\$11,987,449	30.62%	\$3,831,002	9.79%
2005-2006							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
Total	\$41,341,359	\$19,202,272	46.45%	\$12,652,686	30.61%	\$3,906,806	9.45%
2006-2007							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
Total	\$45,379,481	\$19,138,923	42.18%	\$15,875,981	34.98%	\$4,525,732	9.97%
2007-2008							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
Total	\$47,963,273	\$20,494,427	42.73%	\$17,007,361	35.46%	\$4,263,160	8.89%
2008-2009							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
Total	\$48,072,649	\$19,517,637	40.60%	\$17,718,896	36.86%	\$4,026,375	8.38%
2009-2010							
Cañada College	\$9,683,963	\$3,740,868	38.63%	\$4,033,155	41.65%	\$815,033	8.42%
College of San Mateo	\$20,281,012	\$9,168,526	45.21%	\$6,956,250	34.30%	\$1,711,121	8.44%
Skyline College	\$16,433,139	\$6,342,370	38.59%	\$6,387,439	38.87%	\$1,442,241	8.78%
Central Svcs/District Office	\$1,204,175	\$0	0.00%	\$441,511	36.67%	\$173,649	14.42%
Total	\$47,602,290	\$19,251,764	40.44%	\$17,818,355	37.43%	\$4,142,044	8.70%

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

San Mateo County Community College District

ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000

Page 2

	TOTAL GEN'L FUND EXPENSES 1XXXX only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
2003-2004							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
Total	\$37,437,195	\$968,962	2.59%	\$3,451,851	9.22%	\$586,133	1.57%
2004-2005							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	7.79%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
Total	\$39,149,044	\$1,015,739	2.59%	\$3,768,127	9.63%	\$505,209	1.29%
2005-2006							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
Total	\$41,341,359	\$1,137,462	2.75%	\$3,970,361	9.60%	\$471,771	1.14%
2006-2007							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
Total	\$45,379,481	\$1,231,678	2.71%	\$4,027,337	8.87%	\$579,830	1.28%
2007-2008							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
Total	\$47,963,273	\$1,302,988	2.72%	\$4,284,834	8.93%	\$610,503	1.27%
2008-2009							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
Total	\$48,072,649	\$1,524,463	3.17%	\$4,670,079	9.71%	\$615,198	1.28%
2009-2010							
Cañada College	\$9,683,963	\$119,100	1.23%	\$866,858	8.95%	\$108,950	1.13%
College of San Mateo	\$20,281,012	\$373,036	1.84%	\$1,766,127	8.71%	\$305,952	1.51%
Skyline College	\$16,433,139	\$610,178	3.71%	\$1,427,006	8.68%	\$223,905	1.36%
Central Svcs/District Office	\$1,204,175	\$69,571	5.78%	\$519,445	43.14%	\$0	0.00%
Total	\$47,602,290	\$1,171,884	2.46%	\$4,579,436	9.62%	\$638,807	1.34%

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

BOARD REPORT NO. 11-2-105B

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Michael Williamson, Interim Vice President Instruction, Skyline College,
738-4321

**APPROVAL OF SUBCONTRACT WITH SAN MATEO COUNTY
WORKFORCE INVESTMENT BOARD**

The San Mateo County Workforce Investment Board (SMCWIB) has been awarded a Community Based Job Training Grant from the United States Department of Labor (Award Number CB-20552-10-60-A-6) to implement the Home Energy Retrofit Occupations (HERO) project which provides training and career pathways in energy efficiency occupations for incumbent workers, dislocated workers and unemployed adults and youth with a special emphasis on veterans in all three populations.

Skyline College and Cañada College will work with the SMCWIB, employers and other grant partners to meet the needs of the Building Performance Industry. The San Mateo County Community College District will receive \$656,200.

The funding will allow Cañada College to offer courses in Green Building and Design; and Skyline College to expand the Clean Energy program to include courses in Building Performance Auditing and Sales; Home Energy Retrofit; and Energy Efficiency Customer Service and Financing. Specific activities include curriculum development, instruction, and the purchase of equipment for an Energy Efficiency Mobile Lab to be shared by the partner Colleges. Grant activities also include extensive recruiting tools and industry engagement mechanisms that will support College workforce development efforts.

RECOMMENDATION

It is recommended that the Board of Trustees approve the agreement with the San Mateo County Workforce Investment Board in the amount of \$656,200 for the Home Energy Retrofit Occupations (HERO) project.

BOARD REPORT NO. 11-2-9C

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: Rick Bennett, Executive Director, Construction Planning, 358-6752

2011 CONTRACTOR PREQUALIFICATION UPDATE

In April 2000, the Board of Trustees approved the use of Public Contract Code Section 20111.5, which authorizes the District to require prequalification of prospective bidders on public works projects subject to public bidding requirements. Under these provisions, only prequalified bidders are eligible to submit bids for District construction projects. As the District's construction activity escalated in Capital Improvement Program 2 (CIP2), the process has provided the District with a pool of highly qualified and sophisticated contractors that have become familiar with the District's requirements, processes, and standards. Now that the activity in CIP2 is diminishing, the District is noticing shifts in the contractor applicant pool.

Planning for the 2011 Contractor Prequalification began in July 2010. The process initiated publically in September 2010 with the update of the SMCCCD Facilities' website notifying contractors of the 2011 process and the opening of self registration. Two legal advertisements were posted in the local newspaper on September 17 and 23. The Construction Planning Department officially notified the contractors in the District's database on September 23. On October 5 the online application was posted and user names and passwords were made available to applicants. On October 8 the District held a non-mandatory Prequalification Conference open to all interested parties. In an effort to assist smaller contractors, the Construction Planning Department conducted subsequent Application Clinics to provide hands-on, computer-based assistance for interested contractors. The deadline for submission was November 2 and on January 3, 2011 contractors were officially notified of their prequalification status.

San Mateo County Community College District requires its prequalified contractors to meet certain applicable criteria, such as:

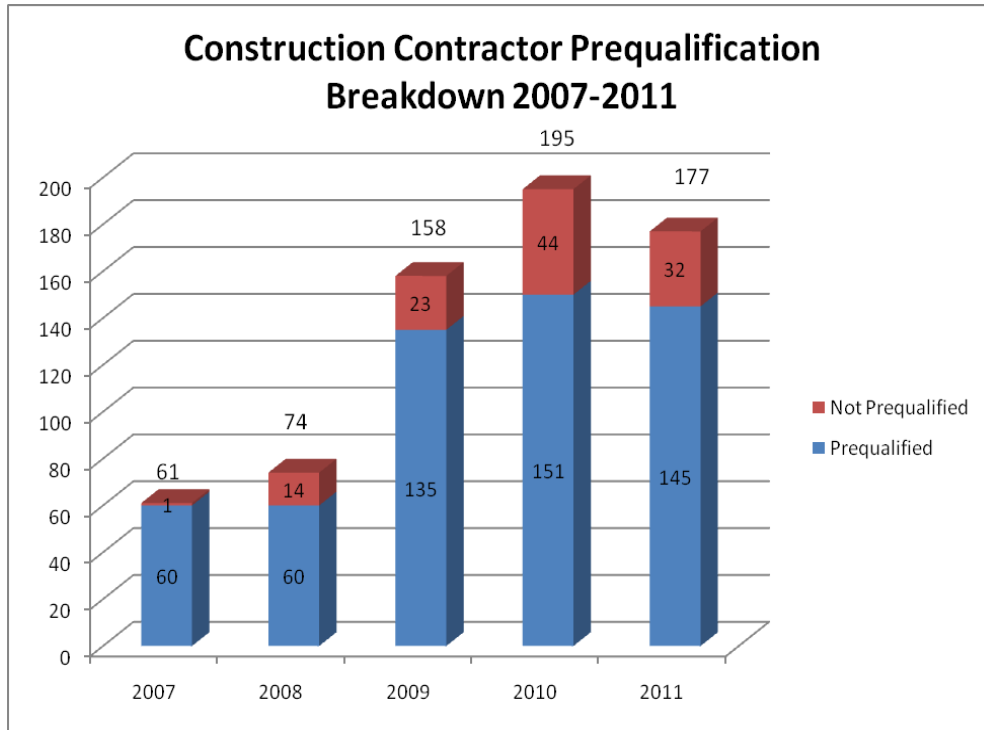
- Construction Experience
- Contractor's License
- Work History
- Litigation and Arbitration History
- Disqualification from Previous Projects
- Compliance with Statutory Requirements
- Documented Safety Record
- Prevailing Wage Requirements
- Project Personnel
- Benefits and Retirement Programs
- Insurance Requirements and Bonding Information
- Financial Information

Submitted applications are reviewed for thoroughness and completeness. The benefit of having an online application is the ability of the application software to automatically score the purely quantifiable data. In addition, staff must evaluate the supporting application documentation submitted by contractors and the contractor's license must be confirmed on the Contractors State License Board website. Other qualitative documents that staff reviews include: certified payroll example, résumés of key personnel, certified financial statements, letter from surety company confirming bonding capacity, and current Certificates of Insurance.

CPD Staff worked with contractors throughout November and December to ensure that all documentation was received and saved to the District's SharePoint database. After recording and completing the evaluation of all submitted applications, CPD's Executive Directors met with staff to review recommendations and determine the 2011 Prequalified Contractor list. Firms were notified of their prequalification status through an email, and firms that were not prequalified were given the opportunity to request an interview for further consideration. The complete list of 2011 prequalified contractors is posted on the District's Facilities website:

<http://www.smccd.edu/accounts/smccd/departments/facilities/PrequalCC.shtml>

The following charts demonstrate the breakdown, the demographics, the breadth, and the license types of the 2011 prequalified contractor pool. As detailed in the first chart, the pool of prequalified contractors declined this year for the first time in the last four years, as would be expected with the District drawing near the completion of CIP2. Nevertheless, the District has been successful at maintaining a large number of highly regarded national and regional contractors while attracting small and emerging local firms. The number of B-Licensed Contractors (General Building Contractors) rose in 2010 by 28 firms, but in 2011 the number declined by 38 firms. The District still has a large pool of 108 B-license contractors. The District is confident that the pool will more than serve the requirements for construction in 2011. In 2011, the District will release only three public bids compared to the larger scale of activity over the past four years. Based on the declining new start projects and the continued uncertainty about a State Capital Outlay Bond and the absence of any new state funded projects, the level of prequalified contractors is sufficient for the District's bidding and construction needs. The bulk of the contractors are from San Mateo, Alameda and Santa Clara Counties.



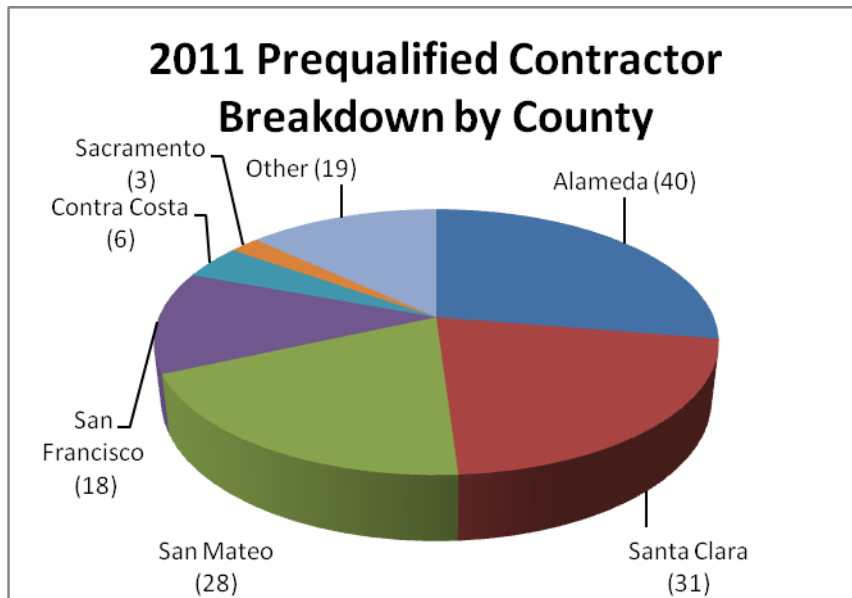
2011 Construction Contractor Prequalification Statistics

2011 Contractor Applicant Summary
<ul style="list-style-type: none"> 177 Contractors applied for prequalification in 2011 145 Contractors were prequalified in 2011 118 of the 151 2010 prequalified contractors re-applied in 2011, a reduction of 33 (22%) 59 new contractors applied in 2011 (33%) 31 of the 59 new contractors were prequalified in 2011(54%) 4 of the 2010 prequalified contractors who re-applied in 2011 were not re-qualified in 2011 (3%) 7 of the 2011 prequalified contractors may bid on non-OCIP projects only

2011 Selected Contractor's License Type Summary				
License Type	Prior Year	This Year	Delta	%
A	39	70	31	79%
B	146	108	-38	-26%
C10 Electrical Contractor	28	24	-4	-14%
C20 HVAC Contractor	11	11	0	0%

2011--All Prequalified Contractor's License Summary	
Number	License Type
70	A
108	B
8	C-2 – Insulation and Acoustical Contractor
5	C-4 – Boiler, Hot Water Heating and Steam Fitting Contractor
0	C-5 – Framing and Rough Carpentry Contractor
2	C-6 – Cabinet, Millwork and Finish Carpentry Contractor
4	C-7 – Low Voltage Systems Contractor
7	C-8 – Concrete Contractor
4	C-9 – Drywall Contractor
24	C10 – Electrical Contractor
0	C11 – Elevator Contractor
1	C12 – Earthwork and Paving Contractors
1	C13 – Fencing Contractor
4	C15 – Flooring and Floor Covering Contractors
6	C16 – Fire Protection Contractor
4	C17 – Glazing Contractor
11	C20 – Warm-Air Heating, Ventilating and Air-Conditioning Contractor
11	C21 – Building Moving/Demolition Contractor
2	C23 – Ornamental Metal Contractor
6	C27 – Landscaping Contractor
0	C28 – Lock and Security Equipment Contractor
1	C29 – Masonry Contractor
2	C31 - Construction Zone Traffic Control Contractor
0	C32 - Parking and Highway Improvement Contractor
7	C33 – Painting and Decorating Contractor
2	C34 – Pipeline Contractor
3	C35 – Lathing and Plastering Contractor
9	C36 – Plumbing Contractor
1	C38 – Refrigeration Contractor
8	C39 – Roofing Contractor
3	C42 – Sanitation System Contractor
6	C43 – Sheet Metal Contractor
0	C45 – Electrical Sign Contractor
2	C46 – Solar Contractor
0	C47 – Manufactured Housing Contractor
0	C50 – Reinforcing Steel Contractor

1	C51 – Structural Steel Contractor
1	C53 – Swimming Pool Contractor
1	C54 – Ceramic and Mosaic Tile Contractor
0	C55 – Water Conditioning Contractor
0	C57 – Water Well Drilling Contractor
0	C60 – Welding Contractor
6	C61 – Limited Specialty
13	HAZ - Hazardous Substance Removal Certification
11	ASB – Asbestos Certification



Other Breakdown			
Location	No.	Location	No.
Out of Area	7	Monterey	1
Marin	2	Placer	1
Solano	2	San Joaquin	1
Sonoma	2	Tulare	1
El Dorado	1	Yolo	1

