

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES MEETING AGENDA  
February 25, 2009  
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 need to 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 taped; tapes are kept for one month.*

*\* Government Code §54957.5 states that public records which relate 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 all members, or a majority of 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 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**

09-2-1            [Minutes of the Regular Meeting of January 28, 2009](#)

09-2-2            [Minutes of the Annual Retreat of February 7, 2009](#)

**PRESENTATIONS TO THE BOARD BY PERSONS OR DELEGATIONS**

**STATEMENTS FROM EXECUTIVES AND STUDENT REPRESENTATIVES**

**STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS**

**NEW BUSINESS**

09-2-1A            [Approval of Personnel Actions: Changes in Assignment, Compensation, Placement, Leaves, Staff Allocations and Classification of Academic and Classified Personnel](#)

## **Approval of Consent Agenda**

*All items on the consent agenda may, by unanimous vote of the Board members present, be approved by one motion after allowing for Board member questions about a particular item. Prior to a motion for approval of the consent agenda, any Board member, interested student or citizen or member of the staff may request that an item be removed to be discussed in the order listed, after approval of remaining items on the consent agenda.*

09-2-1CA      [Ratification of Second Quarter District Warrants, 2008-2009](#)

## **Other Recommendations**

09-2-100B      [Amendment of District Rules and Regulations, Chapter 1, Sections 1.02, Organization of the Board; 1.05, Student Trustee; 1.10, Duties and Responsibilities of the Board; 1.15, Officers of the Board; 1.20, Duties of Officers; 1.25, Secretary for the Board; 1.30, Compensation of Board Members; 1.35, Board Member Conduct; 1.40, Meetings of the Board; 1.45, Agendas for Meetings; 1.50, Minutes of Meetings; 1.55, Order of Business and Procedure; 1.60, Rules of Order for Board Meetings; 1.65, Community Relationships; 1.70, Board Action on Legislative Issues; and Addition of Section 1.00, The San Mateo County Community College District](#)

09-2-101B      [Adoption of Resolution 09-1, for Interfund Transfer for 2008-09 Capital Outlay Fund to General Unrestricted Fund](#)

09-2-102B      [Acceptance of 2008-09 Mid-Year Budget Report and Approval of Budgetary Transfers and Income Adjustments for the Period Ending December 31, 2008](#)

09-2-103B      [Adoption of Resolution No. 09-2 of the San Mateo County Community College District Authorizing Issuance of Tax and Revenue Anticipation Notes](#)

## **INFORMATON REPORTS**

09-2-5C      [Accountability Reporting for the Community Colleges \(ARCC\) Report, 2008](#)

09-2-6C      [Report on Districtwide Video Monitoring](#)

09-2-7C      [2009 Contractor Prequalification Update](#)

## **STATEMENTS FROM BOARD MEMBERS**

## **COMMUNICATIONS**

## **RECESS TO CLOSED SESSION**

1. Closed Session Personnel Items
  - A. Public Employment
    1. Employment: None
  - B. Public Employee Discipline, Dismissal, Release

## **CLOSED SESSION ACTIONS TAKEN**

## **ADJOURNMENT**

**Minutes of the Regular Meeting of the Board of Trustees  
San Mateo County Community College District  
January 28, 2009  
San Mateo, CA**

**The meeting was called to order at 6:05 p.m.**

**Board Members Present:** President Karen Schwarz, Vice President-Clerk Patricia Miljanich, Trustees Helen Hausman, Richard Holober and Dave Mandelkern, and Student Trustee Virginia Medrano Rosales

**Others Present:** Chancellor Ron Galatolo, Executive Vice Chancellor Jim Keller, Skyline College President Victoria Morrow, College of San Mateo President Michael Claire, Cañada College President Tom Mohr, and College of San Mateo Academic Senate President Diana Bennett

**Pledge of Allegiance**

**DISCUSSION OF THE ORDER OF THE AGENDA**

In order to accommodate Auditor Heidi White, there was a request that the following items be placed first on the agenda: 09-1-100B, Receipt and Acceptance of the 2007-08 District Audit Report; 09-1-101B, Receipt and Acceptance of the 2007-08 KCSM Audit Report; and 09-1-102B, Receipt and Acceptance of the 2007-08 General Obligation Bond Financial and Performance Audits. The Board agreed unanimously to the request.

**RECEIPT AND ACCEPTANCE OF THE 2007-08 DISTRICT AUDIT REPORT (09-1-100B)**

It was moved by Trustee Mandelkern and seconded by Trustee Holober to accept the audit report. Ms. White noted the auditors' unqualified opinion that the financial statements present fairly, in all material respects, the financial position of the District. The auditors also reported that the District has conformed to all regulations regarding federal grants and contracts. No audit adjustments are recommended. The "Statements of Revenues, Expenses, and Changes in Net Assets for the years Ended June 30, 2008 and 2007" show that net assets increased by \$6.7 million from 2007 to 2008. Regarding the finding relating to State program laws and regulations concerning concurrent enrollment, described on page 70, Ms. White said procedures were already in place at the time of printing to comply with the State Chancellor's Office rules. After Ms. White's report, the motion to accept the audit report carried, all members voting "Aye."

**RECEIPT AND ACCEPTANCE OF THE 2007-08 KCSM AUDIT REPORT (09-1-101B)**

It was moved by Vice President Miljanich and seconded by Trustee Hausman to accept the audit report. Ms. White said it is the auditors' unqualified opinion that the KCSM-TV and KCSM-FM financial statements present fairly the financial position of the stations. KCSM-TV has shown losses and the District has helped financially. Both KCSM-TV and KCSM-FM show positive ending balances. Trustee Mandelkern noted that the station license is not included as an asset. Ms. White said it is past practice to not include the license as no value has been placed on licenses by the Licensing Board. Trustee Mandelkern asked if this practice is the same at other stations. Ms. White said it is the same for stations that have been in existence for a long time; some newer stations include the license as part of the acquisition. Trustee Mandelkern asked if the indecency fine should appear as a potential liability. KCSM General Manager Marilyn Lawrence said before the fine would be listed as a liability, the Federal District Court must actually levy the fine. Chancellor Galatolo added that there must be a reasonable expectation that the fine will have to be paid in order for it to be shown as a liability. After this discussion, the motion to accept the audit report carried, all members voting "Aye."

**RECEIPT AND ACCEPTANCE OF THE 2007-08 GENERAL OBLIGATION BOND FINANCIAL AND PERFORMANCE AUDITS (09-1-102B)**

It was moved by Vice President Miljanich and seconded by Trustee Holober to accept the audit reports. Ms. White said it is the auditors' unqualified opinion that the financial statements present fairly the financial

position of the capital outlay – bond fund 2001 and 2005 elections. No adjustments are recommended. The 2001 election bond fund shows net assets of \$7.9 million which will be used to fund future projects. The 2005 election bond fund shows assets of \$417 million. Expenditures totaled \$42 million, of which \$32 million was in capital outlay. Both reports will be presented to the Bond Oversight Committee at their February meeting. After Ms. White’s report, the motion to accept the audits carried, all members voting “Aye.”

### **MINUTES**

It was moved by Trustee Hausman and seconded by Vice President Miljanich to approve the minutes of the Study Session of January 15, 2008. Trustee Holober asked for a correction in his statement that “. . .with the State budget problems and the possibility of cutting academic programs, it is difficult to keep supporting the television station.” The statement will be amended to say that Trustee Holober said it is difficult to keep financially subsidizing the station; this clarifies that Trustee Holober does continue to support the station. The minutes were approved as amended, all members voting “Aye.”

### **PRESENTATIONS TO THE BOARD BY PERSONS OR DELEGATIONS**

None

### **STATEMENTS FROM EXECUTIVES AND STUDENT REPRESENTATIVES**

Executive Reports were presented by Skyline College President Morrow, College of San Mateo President Claire, Cañada College President Mohr, Executive Vice Chancellor Keller, and College of San Mateo Academic Senate President Bennett. Copies of the Presidents’ Executive Reports were available for distribution at the meeting and are attached to the official minutes of record.

Chancellor Galatolo commended the work of Executive Vice Chancellor Keller and Chief Financial Officer Blackwood and their staffs in presenting the necessary information for the audit reports. He added that it is important to confirm that the District is spending bond funds in conformance with the wishes of the voters. Chancellor Galatolo attended Senator Simitian’s Education Update on January 24. Senator Simitian spoke about the instability of the State and the uncertainty about when a budget will be agreed upon. Chancellor Galatolo said the “Big 5” are meeting with the Governor to try to come to an agreement. If the budget were to go through as currently recommended, community colleges would fare better than other institutions. Executive Vice Chancellor Keller will address issue of local property tax during his report.

Chancellor Galatolo asked Vice Chancellor José Nuñez to advise the Board of an incident that took place at Skyline College. Vice Chancellor Nuñez said that while a student was shopping in the Bookstore, his backpack was stolen from a cubby inside the Bookstore. The theft was reported to Skyline Public Safety. Through the video system that is in place, the incident was captured and that portion of the video was given to the San Bruno Police Department. The police recognized the two students who committed the theft and they were arrested. The backpack, which contained the student’s laptop, was recovered. AFT Executive Secretary Dan Kaplan asked if students must leave valuables in insecure areas. Chancellor Galatolo said students are not permitted to take backpacks into the main area of the Bookstore, but they may remove and carry their laptops. Student Trustee Medrano Rosales added that the cubbies are lockable but some students do not take the time to get a coin and lock the cubbies.

President Morrow said Skyline’s new website will go live on February 17. She said it involved a massive structural overhaul and thanked the many people involved, commending in particular the work done by Frank Vaskelis and Jasmine Witham in ITS. President Morrow distributed a postcard announcing the groundbreaking for Building 4 and ribbon cutting for Building 7 to be held on February 19 at 2:30 p.m. President Morrow also distributed a brochure on the Women On Writing (WOW) conference to be held on March 7, 2009. Copies of the “Skyline Building 7 News” were also provided to the Board.

Adding to his written report, President Claire addressed the Journalism 300 course (Newspaper Production) at College of San Mateo. The latest enrollment in this class was six students. Noting that District Rules and Regulations Section 6.04 states “classes with fewer than twenty (20) students will normally be cancelled or merged with another section,” and having cancelled classes with enrolment of fifteen or sixteen students in an attempt to address the budget problems, the decision was made to cancel Journalism 300. However, the newspaper has not been cancelled and the students were given three options for continuing production of *The San Matean*: (1) continue in Journalism 300 at Skyline College, (2) continue to publish the paper as part of a club, or (3) take the class as an independent study course. President Claire provided copies of the CIP Program Welcome Newsletters for the newly reopened Buildings 2, 4, 14 and 16.

President Mohr recognized Vice President of Student Services Phyllis Lucas-Woods, who is retiring after 34 years with the District. A reception will be held February 2 from 1:00 to 3:00 p.m. in Building 9. Vice President Lucas-Woods began as a student at Skyline College and has held many positions in the District. Vice President Lucas-Woods said it has been an honor to spend her entire adult life as a student and employee in the District. She added that she will continue to serve students and the Colleges through fundraising and in any other way she can contribute. Chancellor Galatolo said the District is a better place because of Vice President Lucas-Woods’ contributions.

Executive Vice Chancellor Keller said that Controller Raymond Chow and his staff deserve much credit for the successful audits. Thousands of transactions occur within the District and accurate records must be kept in compliance with regulations.

Executive Vice Chancellor Keller said that on January 26, he went to Sacramento, along with Chancellor Galatolo and Chief Financial Officer Blackwood, to meet with State Chancellor Jack Scott. Chancellor Galatolo began the meeting by acquainting Chancellor Scott with the effect the Lehman Brothers loss has had on the District along with the loss of State funding, and how the District is trying to recover that loss. The SMCCCD group then addressed the importance of property taxes to the District and the change of fortune experienced by the District through the triple flip, which caused the District to go from being a basic aid district to a revenue limit district. Through data collected by CFO Blackwood on all community colleges in the State and analysis by Vice Chancellor Jing Luan on what would happen without the triple flip, it was determined that many districts would become basic aid districts (supported solely by property taxes). This would benefit all districts in the State since more state funds would then be available. However, Chancellor Scott focused primarily on the importance of making sure revenue limits are the same for all districts. Chancellor Galatolo explained that all districts could be improved even if some are not equal in terms of property taxes, but Chancellor Scott did not appear to be receptive to this analysis. Trustee Holober said that the issue of the property tax backfill was raised several times during the recent Legislative Conference in Sacramento and he would like to learn more details about it. Executive Vice Chancellor Keller said legislation is being proposed to give community colleges an automatic backfill as is done for K-12 districts. However, this legislation was passed twice before and was vetoed by the Governor, and it is likely to be vetoed again. Chancellor Galatolo said there is a proposal to “trade” the District’s property taxes to K-12 and get their apportionment in return. Chancellor Galatolo said this would be disadvantageous to the District because it would be trading a stable revenue source – property taxes – for a very unstable revenue source – apportionment.

The Board then had extensive discussion about potential responses to the situation. Trustee Hausman asked if this could be a subject for the Bay 10 dinner. Chancellor Galatolo said it could, but the District has had this conversation with the group previously. Trustee Holober said the District should try to find allies in other districts that are at or near basic aid status, create a lobbying organization and hire an aggressive lobbyist. Vice President Miljanich agreed with the need to hire a person who can help with an immediate, short-term campaign to educate the public on the issue of property taxes. Trustee Mandelkern suggested creation of a broader coalition with other districts to begin the campaign, including districts in southern California. Trustee

Holober said if there are ten or twelve districts working to make sure their interests are not harmed, they might be heard. Trustee Mandelkern said it is important to move very quickly with professional help and suggested consideration of hiring a former State representative such as Gene Mullin, who knows the players.

President Schwarz noted that there seemed to be consensus to move forward and asked if the Board agreed with the proposal to hire someone to conduct outreach to other districts and begin an immediate campaign. There was agreement and Trustee Holober pointed out that a vote by the Board is not needed since it is a part of the Board's job to protect the finances of the District. Therefore, the Board agreed to give direction to Chancellor Galatolo to conduct a search for a person to lead the campaign.

College of San Mateo Academic Senate President Bennett said that CSM faculty worked over the summer on accreditation, SLOs and assessments. Faculty members are currently involved with and concerned about the budget. The Senate has reminded faculty that Rules and Regulations 6.04 regarding minimum enrollment has been in force but has not been enforced. They were informed that any class with single digit enrollment before the break would be cancelled and subsequently, classes must have a minimum enrollment of 20. President Bennett said that with construction, faculty offices will be moved to swing space and faculty are unhappy because of changes in plans. She said faculty want to make sure there is communication at all times. President Bennett said that four program areas were reviewed using the Program Improvement and Viability (PIV) process, with PIV Committees reporting their findings on December 16. There was a strong message that programs must be very carefully assessed and must be sustainable. President Bennett said the District Academic Senate will be working on a plus/minus grading pilot and on the compressed calendar. The District Academic Senate and AFT will be holding a planning summit together.

#### **STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS**

None

#### **NEW BUSINESS**

#### **APPROVAL OF PERSONNEL ACTIONS: CHANGES IN ASSIGNMENT, COMPENSATION, PLACEMENT, LEAVES, STAFF ALLOCATIONS AND CLASSIFICATION OF ACADEMIC AND CLASSIFIED PERSONNEL (09-1-2A)**

It was moved by Vice President Miljanich and seconded by Trustee Hausman to approve the actions in Board Report No. 09-1-2A. The motion carried, all members voting "Aye."

#### **APPROVAL OF CONSENT AGENDA**

The Consent Agenda consists of the following Board Reports:

- |          |                                                                                                |
|----------|------------------------------------------------------------------------------------------------|
| 09-1-1CA | Approval of 2009-10 Budget and Planning Calendar                                               |
| 09-1-2CA | Renewal of Service Agreement with Descalso Lithograph, Inc. for Printing Services, 2009 – KCSM |

Trustee Mandelkern asked that item 09-1-2CA be removed from the consent agenda for further discussion.

It was moved by Trustee Holober and seconded by Trustee Mandelkern to approve item 09-1-1CA. The motion carried, all members voting "Aye."

#### **RENEWAL OF SERVICE AGREEMENT WITH DESCALSO LITHOGRAPH, INC. FOR PRINTING SERVICES, 2009 – KCSM (09-1-2CA)**

It was moved by Trustee Hausman and seconded by Trustee Mandelkern to approve the agreement. Trustee Mandelkern noted that the report states that Descalso was awarded a one-year contract in January 2009 and asked if the date should be January 2008. KCSM General Manager Marilyn Lawrence said January 2008 is the correct date. With that clarification, the motion carried, all members voting "Aye."

## **Other Recommendations**

### **NOMINATIONS FOR MEMBERSHIP ON THE COMMUNITY COLLEGE LEAGUE OF CALIFORNIA BOARD (09-1-2B)**

President Schwarz asked if there are any nominations of District Board members to service on the League Board; there were none.

### **ADDITION OF INTERNATIONAL LOGISTICS DEGREE AND CERTIFICATE PROGRAM – SKYLINE COLLEGE (09-1-3B)**

It was moved by Trustee Holober and seconded by Vice President Miljanich to approve the degree and certificate program as outlined in the report. The motion carried, all members voting “Aye.”

### **APPROVAL OF NONRESIDENT TUITION FEE, 2009-10 (09-1-103B)**

It was moved by Trustee Holober and seconded by Trustee Hausman to approve the fee as outlined in the report. Trustee Mandelkern noted that the District is near the top in fees and asked if there is data on the percentage of foreign students in District Colleges compared with other districts. CFO Blackwood said the District’s program is significantly smaller than that of Foothill-DeAnza. Chancellor Galatolo said the fees are very close and the cost factor is one of the least impactful factors for foreign students coming to the District. President Schwarz asked that more comparative data be provided in this report next year.

### **APPROVAL OF PURCHASE OF ON-AIR VIDEO SERVER UPGRADE (09-1-104B)**

It was moved by Vice President Miljanich and seconded by Trustee Holober to approve the purchase as outlined in the report. Trustee Mandelkern asked if there is a time urgency on this purchase, especially in light of the ongoing study of KCSM. Chancellor Galatolo said this request was delayed until after the January 15 Study Session; the result of that meeting was direction from the Board to study options other than selling KCSM and this equipment is an integral part of gaining efficiencies. Trustee Mandelkern noted that there is uncertainty about whether the digital conversion will go into effect on February 17. General Manager Lawrence said the Sutro Tower group is planning on converting early even if the legislation is delayed. She added that with or without high definition, the server will help. Trustee Holober noted that most of the funds will be from bond money rather than from the general fund. He asked for an estimate of equipment purchase needs that are yet to be brought to the Board. Ms. Lawrence said this is the last of the major buys for digital conversion. Trustee Mandelkern expressed an interest in helping to jump start the local economy and asked if the provider of the server is local or overseas. Ms. Lawrence said the manufacturer is in Sunnyvale. After this discussion, the motion to approve the purchase carried, all members voting “Aye.”

### **APPROVAL OF DESIGN-BUILD CONTRACT AWARD FOR COLLEGE OF SAN MATEO BUILDINGS 12/15/17/34 MODERNIZATION PROJECT (09-1-105B)**

It was moved by Vice President Miljanich and seconded by Trustee Hausman to approve the contract award as recommended in the report. Ms. da Silva said that because of the Lehman Brothers and other dollar losses, these buildings cannot be modernized in the way originally planned. However, improvements can still be made. In December 2008, the Board adopted a resolution approving the design-build delivery method for the project. Eighteen Statements of Qualification were received and three were short-listed along with two alternates. The evaluation team used five criteria required by the Education Code and five additional criteria developed by the District. The team was pleased with all three of the design-build entities but unanimously chose to recommend Pankow Special Projects, L.P. It is also recommended that the Board approve payment of stipends to the two design-build teams that were not chosen, in recognition that all of the teams put substantial work and resources into preparing their Statements of Qualifications. Trustee Mandelkern asked why there is a differential in the amount of the two recommended stipends. Ms. da Silva said the difference is a reflection of the amount of work put into the submittals; the evaluation team found the second place design-build entity’s proposal to be very close to Pankow’s. Trustee Holober noted that an additional \$800,000 is being requested for unforeseen conditions, and asked if any more change orders can be expected. Ms. da Silva

said the \$800,000 will be set aside and if unforeseen conditions occur, change orders would be submitted in a total amount not to exceed the \$800,000. After this discussion, the motion to approve the contract in an amount not to exceed \$5,500,000 and to approve payment of the recommended stipends carried, all members voting "Aye."

**CONTRACT AWARD FOR DISTRICTWIDE HAZARDOUS MATERIALS ABATEMENT UNIT PRICE CONTRACT (09-1-106B)**

It was moved by Vice President Miljanich and seconded by Trustee Hausman to approve the contract award as recommended in the report. Trustee Holober asked why the estimate and dollar amount not to exceed are higher than the bid price. Mr. Bennett said this is for a two year contract and is meant to cover work that will be performed at all of the Colleges. The dollar amounts are based on the best estimate of what it will cost for all of the projects. Mr. Bennett emphasized that a contract is not awarded for \$1,500,000; rather the contractor identifies the scope of work for each project and that is the amount of the contract. Trustee Mandelkern asked that future reports make clear that the basis is unit price and that the unit cost be shown. After this discussion, the motion to approve the contract for multi-year Districtwide asbestos abatement projects in an amount not to exceed \$1,500,000 during the initial period ending January 28, 2011 carried, all members voting "Aye."

**AMENDMENT OF DISTRICT RULES AND REGULATIONS SECTION 8.14, MEASURE C BOND OVERSIGHT COMMITTEE AND ACCOUNTABILITY MEASURES (09-1-107B)**

It was moved by Trustee Mandelkern and seconded by Vice President Miljanich to approve the amendment of Section 8.14 as described in the report. The motion carried, all members voting "Aye."

**INFORMATION REPORTS**

**DISCUSSION REGARDING BOARD MEMBER COMPENSATION (09-1-4C)**

President Schwarz said the Board is legally entitled to an annual increase in their stipend and it is being brought forward for discussion. Trustee Hausman said that in light of the current economic situation, she believes the Board should bypass an increase this year. All Board members agreed. The item will be discussed again next year.

**INFORMATION REPORT ON GASB 43 & 45 (09-1-5C)**

CFO Blackwood said a group has been formed and will interview three teams to develop, set up and administer a retirement trust. The group will develop recommendations which will be brought back to the Board. At the Board retreat, there will be more detailed discussion of risk tolerance, funding and what policies are needed for the future. Trustee Holober noted that putting funds in the trust limits the use of the funds and asked show this would affect borrowing, such as for housing. CFO Blackwood said this is clearly an issue. The money currently set aside is designated but is not in an irrevocable trust. There are advantages to irrevocable trusts in that State code allows different kinds of investments and they tend to be longer term and will generally result in a higher rate of return. However, the only thing the funds could be used for would be retiree benefit expenses. The District has been putting the money aside since 1993 and, although some has been used for cash flow purposes, no money has ever been taken out of the trust. Trustee Mandelkern asked if the entire \$30 million currently set aside would have to be put into the new irrevocable trust the first year, or only the amount of the annual liability. CFO Blackwood said that to have no liability on the books, the District would have to put in only the difference between the annual required contribution and the current pay-as-you-go amount, which is a little less than \$3 million. Trustee Mandelkern said that to minimize the liability exposure while maintaining maximum flexibility, it would seem the District should not put the entire \$30 million into the trust on day one. CFO Blackwood said there are reasons to put in varying amounts, but that she would not recommend putting in the entire \$30 million because she would be reluctant to have it all in one place. She added that the amount the District puts in may vary from year to year, depending on the situation. Trustee Mandelkern asked if, when these decisions are to be made, the figures will be brought back to the Board. CFO Blackwood said they will.

**REPORT ON THE SAN MATEO COUNTY COMMUNITY COLLEGES FOUNDATION (09-1-6C)**

Foundation Executive Director Stephani Scott introduced Development Director Carrie Ridge and Development Associate Roxanne Brewer. She said the previous Foundation administration set things up very well to allow the Foundation to enter into its partnership with the District.

One-third of the way through the annual campaign, contributions are at \$70,000 and Ms. Scott said this is a very good bellwether of how the rest of the campaign will go and shows that the community supports the Foundation. With most annual campaigns for non-profits, 100% of the contributions are used for general operating expenses for the organization; the Foundation uses only 25%.

The Foundation has hired a consultant with experience in planned giving to assist in putting together a comprehensive program. A Legacy Circle will be created and seminars on planned gifts will be held, targeted to different audiences. Online tools are being utilized to correctly target alumni for fundraising purposes. Ms. Scott said the Foundation wants to position itself as being as sophisticated as other surrounding organizations (e.g., Stanford University, Silicon Valley Foundation).

Ms. Scott said the Foundation is moving from paying out all of the funds it has to paying out based on the rolling average of the market value of its funds. In that way, the Foundation will not pay out a very large amount one year and very little the next. The Foundation is hoping to grow the principle of the endowment and be able to pay out a little more each year.

Ms. Scott said a decision was made to not hire a finance manager because there is software available for endowment management. Currently, recognition is given, through the Chancellor's Circle, to donors who contribute \$1,000 or more. Ms. Scott said the Foundation will expand donor recognition to include more tiers.

President Schwarz thanked Ms. Scott for an informative presentation and for the enthusiasm exhibited by Ms. Scott and her staff.

**STATEMENTS FROM BOARD MEMBERS**

All Board members thanked Vice President Lucas-Woods for her contributions to the students of the District and said they enjoyed knowing her on a personal level as well. They extended best wishes to her.

Student Trustee Medrano Rosales enjoyed the tour of the beautiful facilities at the Coastside Center in Half Moon Bay. She attended the Legislative Conference and Student Trustee Workshop in Sacramento where she also met with some legislators. Student Trustee Medrano Rosales distributed postcards announcing a "March in March" from Raley Field in West Sacramento to the State Capitol on March 16, to express support for California community colleges.

Trustee Mandelkern thanked District staff and the Half Moon Bay Chamber of Commerce for hosting the mixer and study session in January. Trustee Mandelkern commended EVC Keller, CFO Blackwood, Controller Chow and the accounting staff for their presentation of information to the auditors, resulting in the very positive reports. Trustee Mandelkern said that the Skyline President's Council will meet on February 19 after the groundbreaking and ribbon cutting ceremonies, and invited Board members to attend the Council meeting. Vice President Miljanich will be not available; the rest of the Board expressed interest in attending.

Trustee Hausman said it is good to work in tandem with other groups as was done for the Half Moon Bay event. Trustee Hausman thanked everyone who contributed to the long reports at tonight's meeting.

Trustee Holober attended the Community College League of California Legislative Conference and brought back materials for Board members: a survey done by the Public Policy Institute of California and a report on the State's financial prospects. Topics that are normally discussed at this annual conference were put aside as

all issues were about survival. However, it was noted that community colleges are in a better position than almost all other agencies.

Vice President Miljanich will be out of town on the date of the reception for Vice President Lucas-Woods, but thanked her for her contributions.

President Schwarz shared two articles from last Sunday's San Francisco Chronicle; one was about former District employee Del Anderson and the other about a job faire for hiring faculty at community colleges.

**COMMUNICATIONS**

None

**RECESS TO CLOSED SESSION**

President Schwarz announced that during Closed Session, the Board will discuss the personnel items listed as Item 1-B on the printed agenda.

The Board recessed to Closed Session at 9:40 p.m.  
The Board reconvened to Open Session at 10:05 p.m.

**CLOSED SESSION ACTIONS TAKEN**

President Schwarz reported that, at the Closed Session just concluded, the Board considered the personnel items listed on the printed agenda and voted 5-0 to approve the actions in Board Report No. 1-B.

**ADJOURNMENT**

It was moved by Vice President Miljanich and seconded by Trustee Hausman to adjourn the meeting. The motion carried, all members voting "Aye." The meeting was adjourned at 10:10 p.m.

Submitted by

Ron Galatolo  
Secretary

Approved and entered into the proceedings of the February 25, 2009 meeting.

Patricia Miljanich  
Vice President-Clerk

**Minutes of the Annual Retreat of the Board of Trustees  
San Mateo County Community College District  
February 7, 2009  
Redwood City, CA**

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

**Board Members Present:** President Karen Schwarz, Vice President-Clerk Patricia Miljanich, Trustees Helen Hausman, Richard Holober and Dave Mandelkern, and Student Trustee Virginia Medrano Rosales

**Others Present:** Chancellor Ron Galatolo, Executive Vice Chancellor Jim Keller, Skyline College President Victoria Morrow, College of San Mateo President Michael Claire, Cañada College President Thomas Mohr, and District Academic Senate President Dilko

**Pledge of Allegiance**

**DISCUSSION OF THE ORDER OF THE AGENDA**

None

**STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS**

None

**INFORMATION REPORTS**

**REPORT ON CAPITAL IMPROVEMENT PROGRAM (09-2-1C)**

Vice Chancellor José Nuñez said the CIP program is a huge undertaking, incorporating eight years in planning, six years of construction, and three to four more years of construction ahead. The total value of CIP 1 and 2 is \$900 million. The District's three Colleges are like three small cities and construction is taking place in the midst of busy, active campuses.

Linda da Silva showed and explained dozens of slides that demonstrate the upgrades that have been made to classrooms, labs, corridors, offices and exteriors at all three campuses. She reviewed modernization projects, infrastructure repairs, new construction and landscaping projects.

Rick Bennett discussed the program management costs for the CIP2 program. Originally, for a \$562 million total program, program management costs were estimated to be \$39 million (6.9%) of costs. This was lower than CIP1 program management costs which were 7.3% of the program cost.

Currently, with the loss of Lehman funds and State capital outlay funds, the CIP2 program is estimated to be \$506 million and program management costs are estimated to \$33 million – 6.75% of total cost.

Vice Chancellor Nuñez showed color-coded maps that demonstrated projects completed, projects underway and work yet to be done.

The Board and staff discussed the number of projects totaling approximately \$35.7 million that are unfunded due to the loss of Lehman funds and loss of State capital outlay funds.

Frank Vaskelis discussed the challenges faced by ITS regarding equipment replacement and funding. He described the growth of technology equipment and usage within the District, including introduction of

student email and emergency text messaging. He said there is no existing strategy or funding mechanism for replacement as equipment becomes obsolete.

The number of computers in the District has grown from 3,305 in 2003 to 4,483 in 2009, along with 1,100 printers. Two-thirds of the equipment is assigned for instructional/lab uses. Smart classrooms have grown from 38 in 2004-05 to 229 in 2009; nearly 50% of classrooms across the District are now Smart classrooms.

Mr. Vaskelis also discussed the technical support provided by ITS. ITS staff handles 379-489 workstations per technician. A State Chancellor's Office study several years ago recommended 150 workstations per technician.

Mr. Vaskelis discussed the estimated value of technology equipment in the District:

Computers	\$ 9,330,300
Printers	475,000
Network	4,500,000
Servers	3,750,000
Telephone System	2,300,000
Smart Classrooms	<u>1,488,500</u>
	\$ 21,843,800

Mr. Vaskelis also presented a five year technology replacement schedule and a five year infrastructure (network, telephone system, servers and Smart classrooms) replacement schedule which are not funded.

In summary, the District needs \$2.3 million per year for equipment and infrastructure replacement. There is currently \$2 million in bond funds and \$1 million in instructional equipment. Beyond that, there is no funding for future replacement. Trustee Holober asked how the District could fund the needs, citing either the District's general fund or a new bond. He asked whether there are any other sources of funding. Chancellor Galatolo said that the District has a number of unfunded needs, including:

- the District has a \$100 million shortfall with the Lehman and State funding losses
- there are unforeseen conditions and expanded scope of projects
- unfunded technology replacement costs are estimated to be \$20-25 million

Chancellor Galatolo said the District should start thinking about establishing a sinking fund in which the interest pays for the annual cost of ongoing items—like IT equipment replacement. Other sources of funding may be sale of land such as Parcel B. Barbara Christensen said currently there is no market for Parcel B; in the future, it could be worth \$1-3 million per acre.

Trustee Mandelkern asked for a study session on funding the unfunded needs, including:

- sale of land
- federal stimulus funds
- increased State funding
- local bond
- redevelopment funds

Trustee Holober asked whether technology equipment replacement funds were included as part of the 2005 bond; Chancellor Galatolo said they were not.

Vice President Miljanich said that another funding option could be major donors through the Foundation.

Trustee Mandelkern said that a parcel tax might also be a possibility. Chancellor Galatolo was skeptical that the District could pass a parcel tax, which requires a two-thirds majority.

### **2008-09 BUDGET UPDATE AND 2009-10 BUDGET ASSUMPTIONS (09-2-2C)**

Kathy Blackwood presented the update (see slides attached to official minutes) which included:

1. a review of the 2008-09 budget
2. a preview of the proposed 2009-10 budget
3. cash flow analysis
4. needed TRAN resources of \$25 million for 2009-10
5. review of the effect of the triple flip on the District
6. discussion of new proposals to shift property taxes from community colleges to K-12 schools
7. SMCCCD budget projection for 2009-10
8. GASB 43 and 45

### **PRESIDENTS' PRESENTATIONS**

#### **Skyline College**

##### 1. Skyline budget processes

President Morrow said the College Budget Committee has been extremely receptive in developing cost cutting strategies, hiring, and communicating decisions College-wide. Programs and services have been affected in the following ways:

1. reduced Health Center and Library hours
2. reduced evening administration
3. research analyst position will remain vacant
4. reducing staff in labs, sometimes during the day
5. reductions in memberships and travel
6. increasing productivity

##### 2. New initiatives

President Morrow discussed the new Department of Labor \$2 million grant. It is titled the San Francisco Bay Area Clean Energy Coalition to develop programs and curriculum to train for jobs in (a) energy efficiency, (b) environmental control technology, and (c) solar technology.

##### 3. Center for International Trade Development (CITD)

President Morrow discussed centers that have been set up throughout the State to promote economic development. Skyline has the CITD which has created the:

- Associate in Science degree with a major in Logistics
- three certificate programs: Customs Broker, Ocean Freight Forward, and Air Freight Forwarding

CITD is also working on a major which will focus on the African Diaspora.

##### 4. Website redesign

President Morrow said the website redesign has been under way for nearly a year; the new website will be launched in the very near future.

### **College of San Mateo**

President Claire distributed the 2008-09 priorities for the College. He discussed the past year's work on accreditation which culminated with the College's accreditation being reaffirmed. He noted that of twelve colleges put on warning, eight were put on sanctions and two were required to "show cause." Fifty percent of the colleges that were on sanctions are still on sanctions.

President Claire gave a brief budget update. A Budget Planning retreat was held in fall of 2008 and an all-college meeting was also held. The midyear budget cut is the first test for the new Budget Planning Committee and contingency plans have been developed for potential cuts. Strategies for budget reductions include:

- accelerate spring 2009 student enrollment decisions in order to be able to cut low enrolled classes sooner
- identify and subsequently cancel low enrolled section; notify students and provide other options and support
- 30% reduction of overhead costs for divisions, 50% reduction for Vice Presidents' and President's Offices

Results of these strategies to date include:

- FTES has increased by 3.9%
- the number of sections offered has decreased by 12.6%
- LOAD at census has increased 17.4% as compared to last year

These results provide a projected savings of approximately \$530,000 for spring 2009.

The Budget Committee is working on finalizing strategy for 2009-10. Also in progress are managed hiring, integrated scheduling, adjustments to remove curriculum duplication, and possible program elimination under the Program Improvement and Viability process.

### **Cañada College**

President Mohr distributed and reviewed a handout prepared for the Retreat. He said that Cañada FTES is up 11.1% and will go higher because high school student enrollments have not yet been counted. Productivity is up 8.9% also, due to better enrollment management.

President Mohr reviewed the College's response to the accreditation warning. He also discussed how the College is planning its budget reductions. He said that increased marketing at Cañada is very important for its future.

President Mohr also discussed the Honors Program that is being developed and the hope that it will attract additional students to the College.

Another major goal at Cañada is to develop a very strong administrative team that is skilled in working with and through faculty and staff to provide excellent educational programs.

### **REVIEW OF PROGRESS ON 2008 BOARD GOALS AND DISCUSSION OF 2009 GOALS (09-2-4C)**

Trustee Holober expressed his disappointment regarding not achieving goal #6 regarding skilled trades preparation. He described the differences between the Adult School program and the program envisioned for the College. President Claire said the curriculum is designed to fit into what the trade apprenticeship

programs need. The College has undertaken very large and far-ranging marketing efforts. When courses were offered, students did not enroll. President Claire will have another discussion with the Adult School program to see how successful that program is.

Regarding concurrent enrollment, Trustee Mandelkern said it is gratifying that the number of concurrent enrollments is up, but that the Colleges need to continue to try to break down barriers at the high schools to increase concurrent enrollment.

The Board added two goals for 2009:

1. Concurrent Enrollment
2. Skilled Trades

#### **DISCUSSION OF STUDY SESSION TOPICS**

The following were suggested:

1. Capital Funding Options
2. High Cost Programs
3. Concurrent Enrollment Update, with discussion about courses offered on the District's campuses and online courses
4. KCSM Studies
5. Distance Learning
6. CTLs
7. Financial Aid

#### **ADJOURNMENT**

The meeting was adjourned by consensus at 3:00 p.m.

Submitted by

Ron Galatolo  
Secretary

Approved and entered into the proceedings of the February 25, 2009 meeting.

Patricia Miljanich  
Vice President-Clerk

## Budget Update Board Retreat

February 7, 2009

## Agenda

- State budget update
  - 2008/09 & 2009/10 cuts
  - Cash flow
  - Property taxes
- SMCCCD budget projection
  - 2008/09
  - 2009/10: Best, Middle and Worst Case
- GASB 43/45

## State Budget Update

## State Budget Update

- 08/09
  - September Adopted Budget
    - .68% COLA
    - 2% Growth
    - Cash deferrals within the year
  - December Legislature's Proposal
    - No COLA
    - 20% cuts to categoricals
  - New Year's Eve Governor's Proposal
    - No COLA
    - Cash deferrals to next year

## State Budget Update

- ▶ Current proposal
  - 18 month budget (08/09 and 09/10)
  - Earliest budget ever
  - Savings due to deferrals
  - Property tax shift (more on this later)
  - Categorical flexibility
  - No mandated cost funding - and no mandates
  - Securitization of lottery
  - Elimination of Cal Grant Competitive Program

## Cash Flow

• July	\$200M from June	• July	\$200M from June \$200M to Oct \$230M from Jan/Feb
• Aug	normal	• Aug	normal
• Sept	normal	• Sept	normal
• Oct	normal	• Oct	normal
• Nov	normal	• Nov	normal
• Dec	Property taxes	• Dec	Property taxes
• Jan	\$83M to Apr	• Jan	\$115M to July
• Feb	\$83M to May	• Feb	\$115M to July
• Mar	\$83M to Jun	• Mar	normal
• Apr	Property taxes	• Apr	Property taxes
• May	\$83M from Jan \$83M from Feb	• May	normal
• Jun	\$83M from Mar \$200M to July	• Jun	\$200M to July

Current cash flow

Proposed cash flow

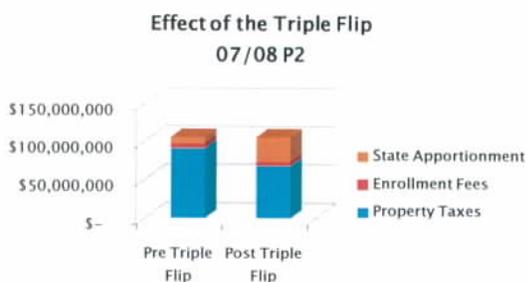
## Cash Flow

- ▶ TRAN
  - \$20M for 09/10
- ▶ Potential to borrow from Capital Projects Fund
- ▶ Deferral of state bond payments
  - Skyline & Cañada maintenance facilities
  - Cañada Bldg 5/6
  - Demolition of seismic hazardous buildings at CSM
- ▶ Lost interest
- ▶ Compounded by Lehman Bros. loss
- ▶ Doubly compounded by property tax shift

## Property Taxes

- ▶ Triple Flip
  - State takes sales taxes to pay deficit bonds
  - Cities/counties take property taxes in lieu of sales taxes
  - School districts get state money in lieu of property taxes
- ▶ Same for the Vehicle License Fee (VLF)

## Property Taxes



## Property Taxes Prior to Triple Flip

- ▶ San Mateo County is an "excess ERAF" county
- ▶ Cities and special districts pay into ERAF
- ▶ ERAF is used for Special Education and non-Basic Aid districts
- ▶ More funds are paid into ERAF than is needed
- ▶ The excess funds are returned to the payers

## Property Taxes Post Triple Flip

- ▶ The Triple Flip calls for the property taxes going to the cities and special districts in lieu of sales taxes to come from ERAF
- ▶ The Triple Flip holds harmless the excess payments from ERAF back to the payers
- ▶ The Triple Flip also holds harmless the property taxes for Basic Aid districts

## Property Taxes Post Triple Flip

- ▶ There aren't enough funds in ERAF to pay the hold harmless payments and the Triple Flip
- ▶ Non-Basic Aid districts have their regular property taxes reduced to fund the difference
- ▶ In order to determine which districts are not Basic Aid, the calculations have to be done prior to the Triple Flip

## Property Taxes

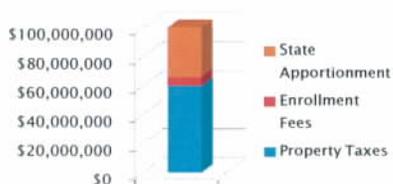
- ▶ When a district receives state apportionment, they are a "revenue limit" district.
- ▶ Total revenues for the district are calculated by the state.
- ▶ A district becomes "Basic Aid" or "Self-Supporting" when the property taxes and enrollment fees combined equal or exceed the revenue limit calculated by the state.

## Determining Basic Aid Status

Revenue Limit	\$102,573,473
Enrollment Fees	-\$5,913,869
Property Taxes before deficit	-\$91,512,408
ERAF entitlement	\$5,097,195
ERAF entitlement is positive, so we are not Basic Aid	
Revenue Limit	\$102,573,473
Enrollment Fees	-\$5,913,869
Property Taxes after deficit	-\$55,938,435
State Apportionment	\$40,671,168

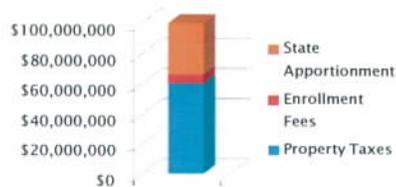
## Property Taxes

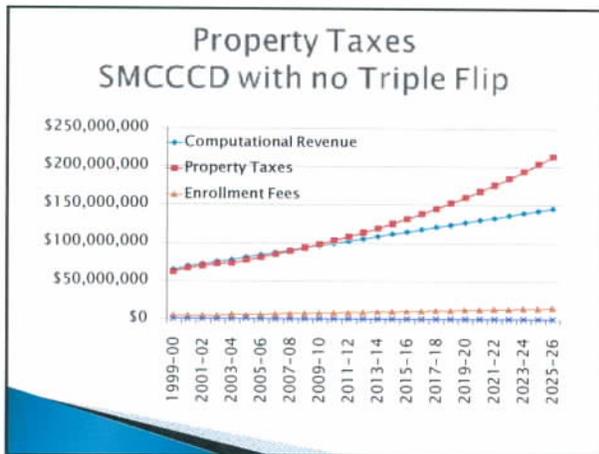
- ▶ There are 2 ways to become Basic Aid:
  - Have property taxes and enrollment fees combined grow to exceed the revenue limit.



## Property Taxes

- Or have the revenue limit be reduced to the level of the property taxes and enrollment fees





- ### Property Taxes Shift
- ▶ Rumored proposal would shift part of all of property taxes from CCs to K-12
    - Eliminates property tax deficit
    - K-12 has automatic backfill
  - ▶ BUT
    - Slows down or eliminates chance of becoming Basic Aid
    - Gives us the much-lower state credit rating
    - Eliminates local control

## SMCCCD Budget Projection

- ### SMCCCD Budget Projection 09/10
- ▶ Best, Middle and Worst Case Scenarios
  - ▶ All still subject to change
  - ▶ Based on Governor's proposal
  - ▶ Assuming no property tax shift

### SMCCCD Budget Projection 09/10

- ▶ Much depends on external factors:
  - State budget
  - Economy
  - Property taxes
  - Federal budget
- ▶ Internal factors:
  - Growth and productivity
  - Retirement incentives/unfunded positions

### SMCCCD Budget Projection 09/10

- ▶ No revenue COLA
- ▶ Moderate funded growth 1%
- ▶ Decreases in interest income and lottery
- ▶ Moderate inflation 1.7%
- ▶ Increases in
  - Utilities 4.6%
  - Employee benefits 9.8%
  - Retiree benefits 6%
- ▶ No compensation increase beyond column & step
- ▶ No retiree OPEB reserve transfer (\$1.5M)

### SMCCCD Budget Projection 09/10

- ▶ Worst case: additional state cuts of \$6M
- ▶ Middle case: additional state cuts of \$3M
- ▶ Best case: no additional cuts beyond Gov's budget

### SMCCCD Budget Projection 09/10

	Best	Middle	Worst
Revenue	\$ 116,113,000	\$ 113,113,000	\$ 110,113,000
Expenses	\$ 120,124,000	\$ 120,124,000	\$ 120,124,000
Net	\$ (4,011,000)	\$ (7,011,000)	\$ (10,011,000)

### SMCCCD Budget Projection 09/10

- Actions taken so far:
  - Retirement incentives and voluntary separations
  - Delay in hiring some needed positions
  - Increases in productivity
    - Cañada up 8.3% for Spring
    - Skyline up 8.1% for Spring
    - CSM up 17.4% for Spring
  - Aggressive grant-seeking
  - Shifting expenditures to categoricals and grants where allowable

### SMCCCD Budget Projection 09/10

- Actions taken so far:
  - Limited conference, travel, food, memberships, printing
  - Reduced or laid off short term and student workers
  - Reduced or eliminated overtime
  - Program improvement/viability review at CSM
  - Delayed starting Dental Hygiene
  - Reductions in services
  - Eliminate Spring MOT training
  - Reduction of administrative position at Cañada (July)

### SMCCCD Budget Projection 09/10

- Actions ready to go:
  - Further reductions in services
  - Reduction in faculty coordination time
  - Further reductions in discretionary purchases
  - Reduce/eliminate staff development
  - Lists of unfunded positions
  - Managed hiring

GASB 43/45

## GASB 43/45

- ▶ Ultimate goal is to have our current retiree benefits fully funded in 30 years
- ▶ To charge the ongoing costs every year
- ▶ All the premium payments will be made out of the fund
- ▶ The only transfer will be for the benefit current employees are earning each year

## GASB 43/45

- ▶ Issues to be resolved
  - Establishing retirement board
    - Whether and who
    - Limits liability of BOT
  - Level of risk tolerance/investment policy
    - Questionnaire/process with retirement board
    - Proposed policy to BOT
  - Amount and timing of investments
    - Work with Registered Investment Advisor (RIA)
    - Controller & CFO to prepare analysis
  - Policy for annual funding
    - Meeting Annual Required Contribution (ARC)

## GASB 43/45

- ▶ Still to come
  - Recommendation for vendors
    - Interviewed 3 teams January 29
  - Updated actuarial study
    - After results of managed hiring
  - Procedure for charging ourselves
    - By July 1

Questions?

**BOARD REPORT 09-2-1A**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor-Superintendent  
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. REASSIGNMENT**

**Cañada College**

**Ricardo Flores** Instructional Aide II (Alt. Media Specialist) University Center & Academic Support Services

Reassigned through the hiring process from a Division Assistant position in the University Center & Academic Support Services Division into this full-time 12-month position, effective February 23, 2009, replacing Alejo Vasquez who resigned.

**District Office**

**Romulus Langi** Maintenance Engineer Facilities Planning & Operations

Reassigned through the hiring process from a Utility Engineer position into this full-time 12-month position, effective January 20, 2009, replacing Luis Martinez who was terminated.

**Samuel Brambila** Groundskeeper Facilities Planning & Operations

Reassigned through the hiring process from a Groundskeeper position into this full-time 12-month position, effective February 1, 2009, replacing Carol Reed who was reassigned.

**B. CHANGES IN STAFF ALLOCATION**

**Cañada College**

Recommend a temporary increase in staff allocation to add a part-time (25%) Assistant Project Director position at Grade 26 of the Classified Salary Schedule (60) in the Science and Technology Division, effective February 26, 2009 through September 30, 2011. This position will be funded by a U.S. Department of Education Minority Science and Engineering Improvement Program grant, which is due to expire on September 30, 2011.

**Skyline College**

1. Recommend an extension of an increase in staff allocation for one temporary full-time Project Director position (2CC009) at Grade 175S of the Classified Professional/Supervisory Salary Schedule (40) in the Center for International Trade Development for the period February 28, 2009 through April 30, 2009. The temporary position, previously Board approved on August 13, 2009, is funded by a State Chancellor’s Office grant, which is due to expire on March 31, 2009. In order for the employee, Graciela Phelps, to complete the final grant report, the Center for International Trade Development will cover payroll costs for the month of April 2009.
  
2. Recommend an increase in staff allocation to add one full-time 10-month per year TRIO Counselor (faculty) position in the Language Arts/Learning Resources Division. The position is funded by the Federal TRIO grant.

**C. LEAVE OF ABSENCE**

**College of San Mateo**

**Gertrude Sartor**

Admissions & Records Asst. II

Admissions and Records

Recommend approval of a medical leave of absence without pay from November 21, 2008 through February 28, 2009.

**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	President’s Office – Research	1	3/01/2009	6/30/2009	Assistant Project Director: Provide assistance to Director of Planning, Research and Student Success in research, formatting data, presentations, and documentation.
Skyline	Business Division	1	2/26/2009	6/30/2009	Program Services Coordinator: Serves as a liaison between ECE program participants and various departments; researches and compiles data; student follow-up.
Skyline	Language Arts	1	2/26/2009	5/31/2009	Office Assistant I: Maintain and use WOW database; maintain financial data; prepare reports; provide event support.
Skyline	Science/Math/Tech – Surgical Technology Program	1	2/26/2009	6/30/2009	Staff Assistant: Clerical assistance necessary to meet the objectives of the Surgical Technology IDRC.

**BOARD REPORT NO. 09-2-1CA**

TO: Member of the Board of Trustees  
FROM: Ron Galatolo, Chancellor-Superintendent  
PREPARED BY: Kathryn Blackwood, Chief Financial Officer, 358-6869

**RATIFICATION OF SECOND QUARTER DISTRICT WARRANTS, 2008-2009**

Attached as Exhibits A, B and C are the warrants in excess of \$10,000 that were issued in the months of October, November and December, 2008 respectively. The schedules include total warrants issued for the subject period in addition to the warrant sequences. Education Code Section 85266 requires that the Board of Trustees approve warrants issued by the District. Accordingly, the District now seeks Board approval of the warrants listed in the attached Exhibits.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the warrants issued during the period October 1, 2008 through December 31, 2008 and ratify the contracts entered into leading to such payments.

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
<u>District Accounts Payable</u>				
003909	10/09/08	Claycomb, Glenn D.	16,726.03	Districtwide CPD Consulting Services
003914	10/09/08	Sarouhan, Dan E.	13,750.00	Districtwide FPO Consulting Services
003921	10/09/08	Bunton Clifford Associates, Inc.	83,113.10	Cañada Architectural Services
003922	10/09/08	CIS, Inc	24,470.00	Cañada DSA Inspection Services
003923	10/09/08	Cor-O-Van Moving & Storage Co.	12,204.51	Districtwide Moving Services
003928	10/09/08	Little Giant Bldg. Maint. Co.	10,500.00	Cañada Cleaning Services
003932	10/09/08	Sch Proj/Util Rate Reduc.	37,625.76	Utilities
003934	10/09/08	Snader & Associates	44,797.84	KCSM Equipment and Supplies Purchase
003935	10/09/08	Swinerton Management & Consulting	67,075.00	Program Management Services
003967	10/16/08	Bayview Environmental Services	35,035.26	Cañada Hazardous Materials Abatement Services
003968	10/16/08	Casey Printing ,Inc.	84,563.28	Skyline and Cañada Schedules Printing Services
003969	10/16/08	CIS, Inc	21,590.00	Skyline and Cañada DSA Inspection Services
003975	10/16/08	GRD Energy Inc.	18,790.00	Skyline and Cañada Commissioning Services
003977	10/16/08	Noll & Tam	88,119.95	CSM Design Services
003979	10/16/08	Prestige Graphics, Inc.	10,500.00	Districtwide Mailing Services
003980	10/16/08	Public Broadcasting Service	70,512.75	KCSM Assessment Fees
004025	10/23/08	CIS, Inc	18,815.00	Districtwide DSA Inspection Services
004029	10/23/08	Dovetail Decision Consultants, Inc.	29,941.65	Districtwide Furniture and Equipment Consulting Services
004034	10/23/08	Sch Proj/Util Rate Reduc.	33,653.67	Utilities
004037	10/23/08	Snader & Associates	18,775.33	KCSM Equipment and Supplies Purchase
409140	10/02/08	Cardinal Health	17,861.25	Cañada Equipment Purchase
409147	10/02/08	Dell Computers	20,380.20	ITS Equipment Purchase
409150	10/02/08	Descalso Lithograph	18,325.65	KCSM Program Guide Printing Services
409196	10/02/08	Calif State Teachers Retirement System	58,225.15	CAL-STRS Cash Balance Contribution
409197	10/02/08	CalPERS	470,734.09	CAL-PERS Contribution Advance
409201	10/02/08	City of Redwood City	19,201.38	Utilities
409213	10/02/08	Measure Net Technology Ltd.	26,136.96	Cañada Equipment Purchase
409214	10/02/08	Mortech, MFG. Inc.	12,197.16	Cañada Equipment Purchase
409219	10/02/08	Public Empl Ret Sys	1,044,757.86	Health Insurance Monthly Premium
409223	10/02/08	Siemens Enterprise Communications, Inc.	96,039.71	Districtwide Phone System Support Services
409225	10/02/08	SMCCCD Bookstore	97,070.66	CSM Special Programs Books Purchase
409227	10/02/08	SMCCCD Bookstore	61,994.60	Skyline Special Programs Books Purchase
409243	10/06/08	Beverly Prior Architects	12,750.00	CSM Architectural Services
409282	10/06/08	S.M.C.S.I.G.	20,226.93	Vision Premium Payment

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
409283	10/06/08	S.M.C.S.I.G.	149,028.02	Dental Premium Payment
409286	10/06/08	SMCCCD Bookstore	23,555.79	Skyline Books and Supplies Purchase
409289	10/06/08	U.S. Postal Services	10,000.00	Skyline Postage Purchase
409291	10/06/08	Wells Fargo Bank	339,556.46	District Procurement Card Payment
409386	10/09/08	Ad Age Broadcast Network	38,372.61	Cañada Media Campaign Services
409391	10/09/08	Comp View, Inc.	43,202.58	ITS Equipment Purchase
409394	10/09/08	CSW-Stuber-Stroeh Engineering Group, Inc.	49,187.04	CSM Construction Services
409405	10/09/08	John Plane Construction	501,407.55	Cañada Construction Services
409406	10/09/08	John Plane Construction	69,573.00	Skyline Construction Services
409407	10/09/08	John Plane Construction	35,296.00	Skyline Construction Services
409436	10/09/08	Keenan & Associates	11,428.00	Cañada Housing Project Insurance
409442	10/09/08	A.C.C.J.C.	12,287.00	Cañada Annual Fees
409445	10/09/08	John Plane Construction	55,712.45	Cañada Construction Services
409451	10/09/08	San Bruno Mun Util	11,262.13	Utilities
409545	10/16/08	BFI Waste Systems of North Amer, LLC	10,448.79	Utilities
409556	10/16/08	Cal-Line Equipment	32,572.43	Skyline Facilities Equipment Purchase
409557	10/16/08	Calif Water Service Co	11,960.33	Utilities
409559	10/16/08	California Radiographics, Inc.	74,898.18	Cañada Equipment Purchase
409572	10/16/08	Chouinard & Myhre, Inc.	241,776.19	ITS Equipment Purchase
409633	10/16/08	Interact Communications	10,200.00	Skyline Web Redesign Services
409638	10/16/08	John Plane Construction	334,715.48	Skyline Construction Services
409700	10/16/08	Rodan Builders, Inc.	160,370.65	Districtwide ACAM Installation Services
409719	10/16/08	Swinerton Management & Consulting	218,175.30	Program Management Services
409729	10/16/08	Wide Angle Communications, LLC	12,000.00	Districtwide Strategic Marketing Plan Development
409744	10/16/08	John Plane Construction	37,190.52	Skyline Construction Services
409746	10/16/08	Swinerton Management & Consulting	11,482.91	Program Management Services
409750	10/16/08	Ebsco Subscription	26,773.56	Skyline Library Ebsco Subscription
409755	10/16/08	Hartford Life & Accident Insurance Co.	34,536.02	Life Insurance Premium Payment
409776	10/16/08	San Francisco African-American Chamber of Corr	10,000.00	Skyline Marketing Services
409777	10/16/08	Rodan Builders, Inc.	17,818.96	Districtwide ACAM Installation Services
409780	10/16/08	SMCCCD Bookstore	106,454.89	CSM Computer Purchase
409781	10/16/08	SMCCCD Revolving Account	19,796.29	Replenish Flex America Clearing Account
409784	10/16/08	The Advisory Board Company	24,500.00	Skyline Membership Fees
409800	10/20/08	Constellation NewEnergy Inc.	37,815.07	Utilities
409801	10/20/08	Constellation NewEnergy Inc.	51,198.48	Utilities
409819	10/20/08	Management & Policing Consulting, LLC	18,000.00	Districtwide Organizational Assessment Services

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
409823	10/20/08	McCarthy Building Companies	3,110,860.80	CSM Construction Services
409842	10/20/08	Pac Gas & Elec Co	17,945.60	Utilities
409847	10/20/08	Pac Gas & Elec Co	16,462.48	Utilities
409877	10/20/08	Rodan Builders, Inc.	411,957.16	CSM Construction Services
409878	10/20/08	Rodan Builders, Inc.	711,292.50	CSM Construction Services
409883	10/20/08	Schembri Construction Co., Inc.	286,128.00	Cañada Construction Services
409884	10/20/08	Sequoia Union High School District	28,000.00	Cañada Tech Prep Payment
409888	10/20/08	Strata Information Group	50,504.00	ITS Consulting Services
409915	10/20/08	Schembri Construction Co., Inc.	31,792.00	Cañada Construction Services
409916	10/20/08	Rodan Builders, Inc.	45,773.02	CSM Construction Services
409917	10/20/08	Rodan Builders, Inc.	59,668.50	CSM Construction Services
409918	10/20/08	Rodan Builders, Inc.	19,364.00	CSM Construction Services
409921	10/20/08	McCarthy Building Companies	345,651.20	CSM Construction Services
410093	10/23/08	Constellation NewEnergy Inc.	47,006.66	Utilities
410096	10/23/08	DebCO School Equipment	26,796.00	Skyline Equipment Purchase
410110	10/23/08	John Plane Construction	352,272.12	Skyline Construction Services
410117	10/23/08	Pac Gas & Elec Co	17,939.50	Utilities
410118	10/23/08	Pac Gas & Elec Co	17,592.11	Utilities
410128	10/23/08	Siemens Enterprise Communications, Inc.	21,283.67	Telephone Upgrade Services
410132	10/23/08	Sony Electronics Inc.	18,383.74	KCSM Equipment Purchase
410137	10/23/08	Sutro Tower Inc.	16,673.00	KCSM Transmitter Leasing Fee
410162	10/23/08	Associated Std -Cañada	32,245.00	Cañada Student Body Fee
410164	10/23/08	Associated Std-CSM	54,526.00	CSM Student Body Fee
410165	10/23/08	Associated Std-Skyline	49,371.15	Skyline Student Body Fee
410168	10/23/08	John Plane Construction	39,141.32	Skyline Construction Services
410172	10/23/08	Employment Development Department	62,598.28	Unemployment Services Payment
410185	10/23/08	Vavrinek, Trine, Day & Co.	36,500.00	Districtwide Auditing Services
410198	10/27/08	Interact Communications	29,100.00	Skyline Web Design Services
410204	10/27/08	Schindler Elevator	11,016.00	Districtwide Elevator Maintenance Services
410385	10/30/08	Netxperts, Inc.	18,362.91	ITS Equipment Purchase
410393	10/30/08	Q Builders, Inc.	118,568.70	Skyline Construction Services
410397	10/30/08	Robert A. Bothman	553,011.44	Cañada Construction Services
410404	10/30/08	Sugimura & Associates Architects	27,459.82	Skyline Architectural Services
410426	10/30/08	AIG Valic	27,508.28	Tax Shelter Annuities
410429	10/30/08	American Federation of Teachers	59,014.20	Union Dues
410438	10/30/08	C S E A	13,626.97	Union Dues

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
410442	10/30/08	Capital Guardian Trust Co.	48,285.66	Tax Shelter Annuities
410454	10/30/08	Fidelity Service Company	10,573.00	Tax Shelter Annuities
410460	10/30/08	Galic Disbursing Company	17,140.00	Tax Shelter Annuities
410468	10/30/08	Hartford Retirement Plans Service Center	50,089.15	Tax Shelter Annuities
410496	10/30/08	Oppenheimer Investor Services, Inc.	14,625.32	Tax Shelter Annuities
410512	10/30/08	Q Builders, Inc.	13,174.30	Skyline Construction Services
410513	10/30/08	Robert A. Bothman	29,105.87	Cañada Construction Services
410517	10/30/08	SMC College Ed. Housing Corp.	46,018.00	College Vista Rent Payment
410520	10/30/08	SMCCCD Bookstore	10,199.56	Computer loan-to-own payments
410521	10/30/08	SMCCCD Bookstore	12,109.60	Cañada Special Programs Books Purchase
410538	10/30/08	Vanguard Fiduciary Trust Company	17,850.00	Tax Shelter Annuities
410539	10/30/08	Vanguard Fiduciary Trust Company	12,983.00	Tax Shelter Annuities
<u>District Payroll Disbursement (excluding Salary Warrants)</u>				
78869	10/01/08	US Treasury - Union Bank	1,510,735.82	Federal Tax
78948	10/01/08	US Treasury - Union Bank	269,488.01	State Tax
92499	10/22/08	US Treasury - Union Bank	62,013.10	Federal Tax
JE252169	10/31/08	State Teacher Retirement System	632,116.46	STRS Retirement
<u>SMCCCD Bookstores</u>				
104142	10/09/08	SM CC COLLEGE DISTRICT	11,092.84	Purchase of Inventory
104145	10/09/08	Apple Computer Inc.	46,112.00	Purchase of Inventory
104147	10/09/08	Cengage Learning	12,471.47	Purchase of Inventory
104169	10/09/08	MBS Textbook Exchange	22,940.15	Purchase of Inventory
104170	10/09/08	McGraw-Hill Companies	22,950.05	Purchase of Inventory
104172	10/09/08	MPS	10,083.99	Purchase of Inventory
104178	10/09/08	Nebraska Book Company	44,425.50	Purchase of Inventory
104201	10/22/08	Apple Computer Inc.	82,919.60	Purchase of Inventory
104215	10/22/08	Elsevier Publishing Co.	36,616.80	Purchase of Inventory
104231	10/22/08	McGraw-Hill Companies	11,699.41	Purchase of Inventory
104236	10/22/08	Nebraska Book Company	144,751.87	Purchase of Inventory
104239	10/22/08	Pearson Education Inc.	26,819.91	Purchase of Inventory
104252	10/28/08	SMCCCD	26,452.29	Purchase of Inventory
104254	10/30/08	Apple Computer Inc.	18,527.00	Purchase of Inventory

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
104288	10/30/08	John Wiley & Sons Inc.	11,326.64	Purchase of Inventory
104311	10/30/08	SM CC COLLEGE DISTRICT	209,128.96	Salary & Benefits September 2008
EFT 11998	10/31/08	State Board of Equalization	76,777.00	Sales Tax Prepayment September 2008
		Subtotal	15,926,011.87	89%
		Warrant Issued ≤ \$10,000	2,064,132.08	11%
		Total Non-Salary Warrant Issued	17,990,143.95	100%
District Accounts Payable		408896-410543, DD3861-DD4061	14,502,953.38	
District Payroll		33519-34581, DD36728-DD36863	8,487,299.57	
SMCCCD Bookstores		104141-104318, EFT#11998	1,008,060.35	
		Total Warrant Including Salaries - October 2008	23,998,313.30	

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
NOVEMBER 1-30, 2008  
WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
<u>District Accounts Payable</u>				
004076	11/06/08	Claycomb, Glenn D.	17,283.56	Districtwide CPD Consulting Services
004082	11/06/08	Sarouhan, Dan E.	15,125.00	Districtwide FPO Consulting Services
004083	11/06/08	Tanaka, Danny G.	31,500.00	Districtwide CPD Consulting Services
004087	11/06/08	Casey Printing ,Inc.	49,592.36	CSM Class Schedules Printing Services
004088	11/06/08	Computerland	57,510.00	Districtwide Software Purchase
4141	11/20/08	Bayview Environmental Services	18,522.33	CSM and Cañada Hazardous Materials Abatement Services
004142	11/20/08	CIS, Inc	45,240.00	Districtwide DSA Inspection Services
004143	11/20/08	Computerland	13,230.00	CSM Software Purchase
004144	11/20/08	Cor-O-Van Moving & Storage Co.	32,064.63	Districtwide Moving Services
004146	11/20/08	Dovetail Decision Consultants, Inc.	26,194.33	Districtwide Site Furniture Design Standard Consulting Services
004148	11/20/08	Goodman Marketing Partners Inc.	15,981.56	KCSM Direct Mailing Services
004149	11/20/08	GRD Energy Inc.	14,975.00	Skyline and CSM Commissioning Services
004155	11/20/08	Swinerton Management & Consulting	44,316.00	Program Management Services
410548	11/03/08	Cornerstone Earth Group, Inc.	18,085.93	CSM Ground Motion Consulting and Testing Services
410576	11/03/08	Calif State Teachers Retirement Sys.	71,075.00	CAL-STRS Cash Balance Contribution
410577	11/03/08	CalPERS	468,978.89	CAL-PERS Contribution Advance
410579	11/03/08	Fidelity Service Company	25,570.00	Tax Shelter Annuities
410583	11/03/08	Public Empl Ret Sys	1,038,882.05	Health Insurance Monthly Premium
410584	11/03/08	S.M.C.S.I.G.	148,684.47	Dental Premium Payment
410585	11/03/08	S.M.C.S.I.G.	20,114.77	Vision Premium Payment
410670	11/06/08	Big D Pacific Builders	290,979.60	Cañada Construction Services
410686	11/06/08	Comp View, Inc.	24,924.56	Skyline Equipment Purchase
410695	11/06/08	DebCO School Equipment	16,950.49	Skyline Equipment Purchase
410708	11/06/08	Hartford Life & Accident Insurance Co.	34,955.94	Districtwide Life Insurance Premium Payment
410713	11/06/08	John Cudia & Associates, Inc.	32,236.70	Cañada Equipment Purchase and Installation
410738	11/06/08	Parsons Commercial Technology Inc	73,395.00	Districtwide CIP Professional Services
410739	11/06/08	Parsons Commercial Technology Inc	44,833.34	Districtwide CIP Professional Services
410740	11/06/08	Patterson Dental	22,511.11	CSM Dental Assisting Program Consulting Services
410744	11/06/08	Rodan Builders, Inc.	363,562.37	Districtwide ACAM Installation Services
410762	11/06/08	TRC Lowney	29,260.93	Cañada Construction Services
410775	11/06/08	Big D Pacific Builders	37,705.40	Cañada Construction Services
410787	11/06/08	San Bruno Mun Util	11,340.77	Utilities
410789	11/06/08	Rodan Builders, Inc.	40,395.82	Districtwide ACAM Installation Services
410791	11/06/08	Seabury and Smith, Inc.	15,466.00	Districtwide Student Professional Insurance

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
NOVEMBER 1-30, 2008  
WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
410800	11/06/08	Wells Fargo Bank	402,466.12	District Procurement Card Payment
410902	11/13/08	John Plane Construction	336,242.50	Skyline Construction Services
410903	11/13/08	John Plane Construction	19,200.44	Skyline Construction Services
410944	11/13/08	John Plane Construction	37,360.59	Skyline Construction Services
410947	11/13/08	Comm College League/Calif	41,766.00	Districtwide CCLC Annual Dues
410951	11/13/08	Employment Development Dept.	21,665.10	Unemployment Services Payment
410973	11/13/08	SMCCCD Revolving Account	25,490.43	Replenish Flex America Clearing Account
411019	11/20/08	Advance Soil Technology Inc.	15,138.75	CSM Infrastructure and Corporation Yard Testing Services
411029	11/20/08	Board of Governors	11,700.00	Districtwide Subscription Annual Fees
411031	11/20/08	Calif Water Service Co	10,268.51	Utilities
411032	11/20/08	Cardinal Health	21,724.95	Cañada Equipment Purchase
411035	11/20/08	Constellation NewEnergy Inc.	44,282.83	Utilities
411036	11/20/08	Constellation NewEnergy Inc.	55,431.26	Utilities
411037	11/20/08	Constellation NewEnergy Inc.	33,413.98	Utilities
411039	11/20/08	Cornerstone Earth Group, Inc.	26,700.86	CSM Construction Services
411042	11/20/08	David L. Gates & Associates	36,301.53	Cañada Construction Services
411047	11/20/08	EBSCO	11,539.66	CSM Library Periodicals Subscription Renewal
411056	11/20/08	Hensel Phelps Construction Co.	240,462.00	Skyline Construction Services
411066	11/20/08	Marin Community College District	25,000.00	Skyline Solar Tech Training Services
411067	11/20/08	McCarthy Building Companies	982,203.88	CSM Construction Services
411072	11/20/08	Myers Information Systems, Inc	14,319.00	KCSM Equipment Purchase
411076	11/20/08	Noll & Tam	136,507.25	CSM Construction Services
411079	11/20/08	Pac Gas & Elec Co	14,517.03	Utilities
411083	11/20/08	Pac Gas & Elec Co	15,542.36	Utilities
411084	11/20/08	Pac Gas & Elec Co	18,738.99	Utilities
411090	11/20/08	Q Builders, Inc.	142,185.30	Skyline Construction Services
411095	11/20/08	Robert A. Bothman	789,194.64	Cañada Construction Services
411100	11/20/08	San Mateo Co Office Ed/Supt Sch	24,294.64	Cañada Chem Connection Grant Services
411113	11/20/08	Strata Information Group	50,504.00	ITS Consulting Services
411114	11/20/08	Sutro Tower Inc.	16,673.00	KCSM Transmitter Leasing Fee
411136	11/20/08	Avid Technology	232,411.11	KCSM Equipment Purchase
411145	11/20/08	Hensel Phelps Construction Co.	26,718.00	Skyline Construction Services
411171	11/20/08	Robert A. Bothman	41,536.56	Cañada Construction Services
411172	11/20/08	Q Builders, Inc.	15,798.37	Skyline Construction Services
411176	11/20/08	SMCCCD Bookstore	11,720.51	Cañada Books Purchase
411178	11/20/08	Strata Information Group	50,504.00	ITS Consulting Services

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
NOVEMBER 1-30, 2008  
WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
411180	11/20/08	McCarthy Building Companies	109,133.76	CSM Construction Services
411187	11/25/08	American Litho	14,471.18	Skyline Handbook Printing Services
411198	11/25/08	Comp View, Inc.	21,974.75	Skyline Equipment Purchase
411199	11/25/08	Coulter Construction Inc.	16,669.00	Skyline Construction Services
411205	11/25/08	Dell Computers	38,493.33	Skyline Computer Purchase
411207	11/25/08	Dell Computers	37,051.81	Skyline Computer Purchase
411208	11/25/08	Dell Computers	47,888.26	Skyline Computer Purchase
411228	11/25/08	John Plane Construction	519,423.30	Cañada Construction Services
411246	11/25/08	Noll & Tam	27,292.50	Cañada Construction Services
411263	11/25/08	Sch Proj/Util Rate Reduc.	20,187.56	Utilities
411264	11/25/08	Sch Proj/Util Rate Reduc.	10,279.45	Utilities
411294	11/25/08	AIG Valic	28,908.28	Tax Shelter Annuities
411297	11/25/08	American Federation of Teachers	52,431.39	Union Dues
411304	11/25/08	Associated Std-CSM	12,528.16	September - October 2008 Commission Income
411308	11/25/08	John Plane Construction	57,712.37	Cañada Construction Services
411310	11/25/08	C S E A	13,838.78	Union Dues
411312	11/25/08	Calif State Teachers Retirement System	53,394.70	CAL-STRS Cash Balance Contribution
411314	11/25/08	Capital Guardian Trust Co.	44,835.66	Tax Shelter Annuities
411322	11/25/08	Fidelity Service Company	35,243.00	Tax Shelter Annuities
411330	11/25/08	Galic Disbursing Company	21,581.66	Tax Shelter Annuities
411336	11/25/08	Hartford Retirement Plans Service Center	53,089.15	Tax Shelter Annuities
411357	11/25/08	Oppenheimer Investor Services, Inc.	11,225.32	Tax Shelter Annuities
411372	11/25/08	SMC College Ed. Housing Corp.	46,018.00	College Vista Rent Payment
411377	11/25/08	SMCCCD Bookstore	29,023.59	Skyline Computer Purchase
411395	11/25/08	Vanguard Fiduciary Trust Company	30,175.00	Tax Shelter Annuities
<u>District Payroll Disbursement (excluding Salary Warrants)</u>				
10021	11/03/08	US Treasury - Union Bank	1,528,913.23	Federal Tax
10160	11/03/08	US Treasury - Union Bank	275,000.51	State Tax
59521	11/28/08	US Treasury - Union Bank	1,426,167.40	Federal Tax
59682	11/28/08	US Treasury - Union Bank	255,815.42	State Tax
60007	11/19/08	US Treasury - Union Bank	64,575.63	Federal Tax
JE253568	11/30/08	State Teacher Retirement System	592,941.93	STRS Retirement

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
NOVEMBER 1-30, 2008  
WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
		<u>SMCCCD Bookstores</u>		
104321	11/18/08	Apple Computer Inc.	17,748.00	Purchase of Inventory
EFT#93313	11/24/08	State Board Of Equalization	<u>12,714.92</u>	Sales Tax Prepayment October 2008
		Subtotal	<u>12,737,715.06</u>	93%
		Warrant Issued ≤ \$10,000	<u>1,056,812.35</u>	7%
		Total Non-Salary Warrant Issued	<u><u>13,794,527.41</u></u>	100%
District Accounts Payable		410544-411442, DD4068-DD4180	9,583,431.63	
District Payroll		34582-35738, DD38124-DD38720	9,757,914.34	
SMCCCD Bookstores		104319-104360, EFT#93313	<u>62,757.92</u>	
		Total Warrant Including Salaries - November 2008	<u><u>19,404,103.89</u></u>	

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
DECEMBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
<u>District Accounts Payable</u>				
004190	12/04/08	Claycomb, Glenn D.	16,726.03	Districtwide CPD Consulting Services
004198	12/04/08	Sarouhan, Dan E.	12,125.00	Districtwide FPO Consulting Services
004203	12/04/08	Bunton Clifford Associates, Inc.	16,090.81	Skyline Architectural Services
004204	12/04/08	CIS, Inc	15,423.00	Cañada and Skyline DSA Inspection Services
004206	12/04/08	Dovetail Decision Consultants, Inc.	23,518.37	Cañada Site Furniture Design Standard Consulting Services
004209	12/04/08	Oracle USA, Inc.	24,738.89	Districtwide ITS Software Purchase
004665	12/11/08	Tanaka, Danny G.	16,700.00	Districtwide CPD Consulting Services
004667	12/11/08	Bunton Clifford Associates, Inc.	36,401.82	Cañada Architectural Services
004668	12/11/08	CIS, Inc	38,006.00	Districtwide DSA Inspection Services
004670	12/11/08	Dovetail Decision Consultants, Inc.	20,598.12	Skyline Site Furniture Design Standard Consulting Services
004671	12/11/08	Dovetail Decision Consultants, Inc.	17,250.06	Cañada and CSM Site Furniture Design Standard Consulting Services
004673	12/11/08	Noll & Tam	49,639.00	CSM Design Services
004675	12/11/08	Prestige Graphics, Inc.	14,850.00	Districtwide Mailing Services
004677	12/11/08	Swinerton Management & Consulting	42,441.00	Program Management Services
004722	12/18/08	Bunton Clifford Associates, Inc.	33,495.78	Skyline and Cañada Architectural Services
004723	12/18/08	CIS, Inc	20,185.00	Skyline and Cañada DSA Inspection Services
004725	12/18/08	Dovetail Decision Consultants, Inc.	23,433.07	Districtwide Site Furniture Design Standard Consulting Services
411470	12/01/08	Parsons Commercial Technology Group Inc.	28,440.00	Districtwide CIP Professional Services
411474	12/01/08	Ramona Munsell and Associates Consulting Inc.	36,337.00	Cañada Grant Writing Services
411482	12/01/08	Swinerton Management & Consulting	248,824.12	Program Management Services
411488	12/01/08	Swinerton Management & Consulting	13,096.01	Program Management Services
411497	12/01/08	Public Empl Ret Sys	1,043,163.72	Health Insurance Monthly Premium
411528	12/04/08	AT&T/MCI	12,747.22	Districtwide Telephone Services
411558	12/04/08	Hartford Life & Accident Insurance Co.	34,996.03	Districtwide Life Insurance Premium Payment
411562	12/04/08	John Plane Construction	21,910.00	Skyline Construction Services
411564	12/04/08	Krueger International	103,262.51	Skyline Furniture Purchase
411565	12/04/08	Krueger International	26,619.43	Skyline Furniture Purchase
411566	12/04/08	Krueger International	108,577.79	Skyline Furniture Purchase
411567	12/04/08	Krueger International	68,377.02	Skyline Furniture Purchase
411568	12/04/08	Krueger International	49,824.12	Skyline Furniture Purchase
411575	12/04/08	Rodan Builders, Inc.	110,881.03	Districtwide ACAM Installation Services
411577	12/04/08	San Mateo Union High School District	34,876.25	San Mateo Middle College High School Expenses
411582	12/04/08	Systems and Space, Inc.	34,754.09	Cañada Storage System Purchase and Installation
411604	12/04/08	Rodan Builders, Inc.	12,320.11	Districtwide ACAM Installation Services

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
DECEMBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
411606	12/04/08	SMCCCD Revolving Account	20,000.00	Flex Spending Account Replenish
411612	12/04/08	Wells Fargo Bank	333,571.61	District Procurement Card Payment
411623	12/08/08	Big D Pacific Builders	211,153.00	Cañada Construction Services
411631	12/08/08	David L. Gates & Associates	12,177.62	Cañada Construction Services
411638	12/08/08	Industrial Employers/Distributors Assoc.	10,400.88	Districtwide Labor Relations Service Fee
411641	12/08/08	John Plane Construction	44,297.07	Skyline Construction Services
411660	12/08/08	Parsons Commercial Technology Group Inc.	22,416.67	Districtwide CIP Professional Services
411691	12/08/08	Big D Pacific Builders	23,461.00	Cañada Construction Services
411702	12/08/08	S.M.C.S.I.G.	149,078.54	Dental Premium Payment
411703	12/08/08	S.M.C.S.I.G.	20,124.91	Vision Premium Payment
412158	12/11/08	Advance Soil Technology Inc.	17,903.75	CSM testing and Inspection Services
412171	12/11/08	Axcelerate Networks, Inc.	72,396.49	Districtwide ITS Hardware Purchase
412192	12/11/08	Lasher Auto Center	18,938.43	Facilities Vehicle Purchase
412200	12/11/08	Schembri Construction Co., Inc.	152,434.80	Cañada Construction Services
412208	12/11/08	TRC Lowney	13,750.00	Cañada Construction Services
412211	12/11/08	Wide Angle Communications, LLC	13,000.00	Districtwide Strategic Marketing Plan Services
412216	12/11/08	CalPERS	469,418.10	CAL-PERS Contribution Advance
412231	12/11/08	Schembri Construction Co., Inc.	16,937.20	Cañada Construction Services
412245	12/15/08	B.T. Mancini Co. Inc.	10,951.00	Skyline Construction Services
412246	12/15/08	Big D Pacific Builders	26,770.00	Cañada Construction Services
412247	12/15/08	John Plane Construction	31,976.51	Skyline Construction Services
412254	12/15/08	County of San Mateo	17,004.60	County Counsel Legal Consulting Services
412260	12/15/08	Hensel Phelps Construction Co.	698,670.00	Skyline Construction Services
412261	12/15/08	John Plane Construction	287,785.49	Skyline Construction Services
412262	12/15/08	John Plane Construction	597,250.85	Skyline Construction Services
412263	12/15/08	John Plane Construction	522,672.94	Cañada Construction Services
412264	12/15/08	John Plane Construction	641,448.99	Cañada Construction Services
412270	12/15/08	McCarthy Building Companies	2,639,844.52	CSM Construction Services
412275	12/15/08	Pac Gas & Elec Co	13,935.19	Utilities
412278	12/15/08	S.B.R.P.S.T.C.	31,885.33	South Bay Regional Public Safety Training Fee
412286	12/15/08	John Plane Construction	66,361.15	Skyline Construction Services
412287	12/15/08	John Plane Construction	58,075.06	Cañada Construction Services
412288	12/15/08	John Plane Construction	71,272.01	Cañada Construction Services
412289	12/15/08	Carrubba, Francesco	16,401.75	Coastside Office Rent
412295	12/15/08	Hensel Phelps Construction Co.	77,630.00	Skyline Construction Services
412304	12/15/08	Carrubba, Francesco	16,401.75	Coastside Office Rent

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
DECEMBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
412307	12/15/08	McCarthy Building Companies	293,316.06	CSM Construction Services
412403	12/18/08	Avid Technology	12,517.86	KCSM Equipment Purchase
412405	12/18/08	Berliner Cohen Attorneys at Law	52,594.00	Legal Services Fees
412406	12/18/08	BFI Waste Systems of North Amer, LLC	11,304.14	Utilities
412411	12/18/08	California Radiographics, Inc.	22,827.30	Canada X-Ray Equipment Purchase
412417	12/18/08	Constellation NewEnergy Inc.	28,369.09	Utilities
412422	12/18/08	Draeger Medical Inc.	10,000.00	Skyline Equipment Purchase
412442	12/18/08	Maas Companies, Inc.	13,800.00	Cañada Education Master Plan Services
412447	12/18/08	MHZ Networks	12,000.00	KCSM Worldwide Programming Services
412461	12/18/08	Octagon Risk Services, Inc.	11,000.00	Districtwide Worker's Comp Administration Services
412475	12/18/08	Robert A. Bothman	336,076.37	Cañada Construction Services
412476	12/18/08	Rodan Builders, Inc.	1,621,311.79	CSM Construction Services
412479	12/18/08	Schembri Construction Co., Inc.	670,662.00	Cañada Construction Services
412491	12/18/08	Swinerton Management & Consulting	225,041.88	Program Management Services
412510	12/18/08	AIG Valic	28,708.28	Tax Shelter Annuities
412514	12/18/08	American Federation of Teachers	48,768.52	Union Dues
412525	12/18/08	C S E A	13,729.45	Union Dues
412527	12/18/08	California Cart Builder	18,885.00	Cañada Mobile Kitchen Purchase
412529	12/18/08	Capital Guardian Trust Co.	39,518.99	Tax Shelter Annuities
412531	12/18/08	Swinerton Management & Consulting	11,844.31	Program Management Services
412545	12/18/08	Fidelity Service Company	39,610.00	Tax Shelter Annuities
412561	12/18/08	Galic Disbursing Company	23,328.34	Tax Shelter Annuities
412567	12/18/08	Hartford Retirement Plans Service Center	51,814.15	Tax Shelter Annuities
412578	12/18/08	Krueger International	156,838.63	CSM Furniture Purchase
412601	12/18/08	Oppenheimer Investor Services, Inc.	11,225.32	Tax Shelter Annuities
412620	12/18/08	Robert A. Bothman	17,688.23	Cañada Construction Services
412621	12/18/08	Schembri Construction Co., Inc.	74,518.00	Cañada Construction Services
412622	12/18/08	Rodan Builders, Inc.	55,200.00	CSM Construction Services
412623	12/18/08	Rodan Builders, Inc.	25,673.50	CSM Construction Services
412624	12/18/08	Rodan Builders, Inc.	55,540.88	CSM Construction Services
412625	12/18/08	Rodan Builders, Inc.	43,731.38	CSM Construction Services
412628	12/18/08	SMC College Ed. Housing Corp.	44,814.00	College Vista Rent Payment
412631	12/18/08	SMCCCD Bookstore	11,299.86	Computer loan-to-own payments
412633	12/18/08	SMCCCD Revolving Account	30,000.00	Flex Spending Account Advance
412657	12/18/08	Vanguard Fiduciary Trust Company	28,375.00	Tax Shelter Annuities

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
DECEMBER 1-31, 2008  
WARRANT SCHEDULE EQUAL TO OR GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
<u>District Payroll Disbursement (excluding Salary Warrants)</u>				
73848	12/19/08	US Treasury - Union Bank	53,148.15	Federal Tax
95717	12/22/08	US Treasury - Union Bank	1,377,072.16	Federal Tax
95942	12/22/08	US Treasury - Union Bank	253,030.36	Federal Tax
JE255137	12/30/08	State Teacher Retirement System	529,373.79	STRS Retirement
 <u>SMCCCD Bookstores</u>				
104399	12/10/08	Apple Computer Inc.	51,434.87	Purchase of Inventory
104403	12/10/08	Dell Marketing LP	12,012.43	Purchase of Inventory
104432	12/18/08	Apple Computer Inc.	30,706.03	Purchase of Inventory
		Subtotal	<u>16,317,135.73</u>	91%
		Warrant Issued ≤ \$10,000	<u>1,667,137.60</u>	9%
		Total Non-Salary Warrant Issued	<u><u>17,984,273.33</u></u>	100%
District Accounts Payable	411443-412662, DD4188-DD4740		15,570,660.42	
District Payroll	35739-36722, DD39536-DD40963		7,558,792.82	
SMCCCD Bookstores	104361-104466, EFT#22258		<u>194,157.80</u>	
	Total Warrant Including Salaries - December 2008		<u><u>23,323,611.04</u></u>	

**BOARD REPORT NO. 09-2-100B**

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor-Superintendent

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

**AMENDMENT OF DISTRICT RULES AND REGULATIONS, CHAPTER 1, SECTIONS 1.02, ORGANIZATION OF THE BOARD; 1.05, STUDENT TRUSTEE; 1.10, DUTIES AND RESPONSIBILITIES OF THE BOARD; 1.15, OFFICERS OF THE BOARD; 1.20, DUTIES OF OFFICERS; 1.25, SECRETARY FOR THE BOARD; 1.30, COMPENSATION OF BOARD MEMBERS; 1.35, BOARD MEMBER CONDUCT; 1.40, MEETINGS OF THE BOARD; 1.45, AGENDAS FOR MEETINGS; 1.50, MINUTES OF MEETINGS; 1.55, ORDER OF BUSINESS AND PROCEDURE; 1.60, RULES OF ORDER FOR BOARD MEETINGS; 1.65, COMMUNITY RELATIONSHIPS; 1.70, BOARD ACTION ON LEGISLATIVE ISSUES; AND ADDITION OF SECTION 1.00, THE SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

On August 13, 2008, the Board adopted an amendment to District Rules and Regulations Section 2.07, Rules and Regulations, which established a two-year cycle for review of each of the eight chapters in Rules and Regulations.

The attached revisions to Chapter 1 are primarily technical in nature and incorporate changes in terminology used by the District and changes as advised by the Community College League of California Policy & Procedure Services.

The addition of Section 1.00, The San Mateo County Community College District, concerns the use of the District's and Colleges' names and uses language suggested by the League Service.

The proposed revisions and addition were presented to and discussed by the District Shared Governance Council at its February 2, 2009 meeting.

**RECOMMENDATION**

It is recommended that the Board adopt the new and revised policies as shown in the attached.

**1.00 The San Mateo County Community College District**

1. The District has been named the San Mateo County Community College District.
2. The name is the property of the District. No person shall, without the permission of the Board, use this name or the names of any of the Colleges or other facilities of the District, or any abbreviation of them, to imply, indicate or otherwise suggest that an organization, product, or service is connected or affiliated with, or is endorsed, favored, supported, or opposed by the District.
3. This policy does not in any way restrict the ability of an employee of the District from using his/her title or the name of the College or the District in the regular course of his/her duties.
4. The name of the District and the names of the Colleges along with their respective logos are trademarked and protected. The Board reserves all rights to these names and logos under federal protection.
5. The District consists of the following colleges:

Cañada College  
College of San Mateo  
Skyline College

(02/09)

## 1.02 Organization of the Board

### 1. Authority of the Board

- a. The Board of Trustees (hereinafter referred to as the Board) derives its authority from the Education Code of the State of California. The Board is subject to the provisions of the Constitution of the State of California, the Education Code, the California Administrative Code, its own Rules and Regulations, and the expressed will of the electorate.
- b. Board members have authority only when acting as a Board legally in session. The Board shall not be bound by any statement or action of any individual Board member or employee, except when such statement or action is in pursuance of specific instructions by the Board. No member of the Board shall speak for the Board unless specifically authorized to do so.

### 2. Membership of the Board

- a. Any person who meets the criteria contained in law is eligible to be elected or appointed a member of the Board.
- b. An employee of the District may not be sworn into office as an elected or appointed member of the Board unless he or she resigns as an employee.
- c. No member of the Board shall, during the term for which he or she is elected, hold an incompatible office.

### 3. Election and Term of Office

- a. The Board consists of five (5) members elected at large for terms of four (4) years. Terms of Board members are staggered with biennial elections as provided by the Education Code. Elections are held in accordance with provisions of the California Elections Code. In addition to the five Board members, a nonvoting Student Trustee is elected by students to serve on the Board for a one-year term. (See ~~Section~~-Policy 1.05)
- b. Although the Board encourages Board candidate statements in the sample ballot package, the District will not pay the cost of such statements.
- c. The candidate's statement for the Board election shall contain no more than 200 words.
- d. In case of a tie vote among the candidates for the Board, the Board will determine the winner by lot.

### 4. Vacancies

- a. Vacancies in the membership of the Board may be filled by appointment or by special election as determined by the Board and in accordance with provisions of the Education Code.
  - i. Within sixty (60) days of the vacancy or filing of a deferred resignation, the Board shall either order an election or make a provisional appointment to fill the vacancy.
  - ii. If an election is ordered, it shall be held on the next regular election date not less than one hundred thirty (130) days after the occurrence of the vacancy.
  - iii. If a provisional appointment is made, it shall be subject to the conditions in Education Code 5091. The person appointed to the position shall hold office only until the next regularly scheduled election for Board members, when an election shall be held to fill the vacancy for the remainder of the unexpired term.
  - iv. The provisional appointment will be made by a majority public vote of the Board members at a public meeting.

Reference: Education Code Sections 5000, et seq, 5090, et seq., 72023, 72103, 72104,  
Government Code 1770

### 1.05 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 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 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 semester units, 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.**
  - 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 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

1.05 Student Trustee (continued)

members of the panel may be a candidate for the position of Student Trustee. 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.

- 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 of each year, the Chancellor-~~Superintendent~~ shall select, by lot, the student to be seated on the Board.
5. The Student Trustee may be recalled for cause by a no-confidence vote taken 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-~~Superintendent~~ shall select, by lot, one of the nominees to fill the vacancy.
  7. 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 Student Trustee shall receive a service award as follows:
    - a. The Student Trustee will receive one payment annually, payable May 31. 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.
  8. Mileage 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.
  9. 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 72023.5**

(Rev. **5/08-02/09**)

### 1.10 Duties and Responsibilities of the Board

1. The essential duties of the Board, as the elective body representative of all the people of the District, shall be:
  - a. To provide policy guidelines for staff through adoption and **periodic** review of District Mission and Goals Statement.
  - b. To establish, enforce, and periodically review rules and regulations consistent with the goals and operation of the District and its Colleges.
  - c. To appoint and annually evaluate the Chancellor-~~Superintendent~~ of the District.
  - d. By Board action and decision making, may give direction to staff on matters relating to District organization, operations, and property.
  - e. To approve all District and College programs, insuring that program offerings are responsive to and reflect community needs.
  - f. To establish guidelines for District negotiations and the collective bargaining process.
  - g. To review and set salary schedules annually for all District personnel. Considers and approves all personnel assignments and transfers on the recommendation of the Chancellor.
  - h. To provide guidelines on funding levels, allocations, and District reserves; review and consider staff-prepared District and College budgets; adopt annual budget; **assure fiscal health and stability**.
  - i. To delegate appropriate authority for implementation of State law, regulations, and District rules and regulations.
  - j. Under most circumstances, to serve as the final appeal within the District for students, staff, and citizens of the San Mateo County Community College District.
  - k. **To monitor institutional performance and educational quality.**
  - l. To carry out such specific duties as required by law.
  
2. The essential responsibilities of the Board, in the public interest and trust, shall be:
  - a. To provide the best possible learning experiences for students of the Colleges.
  - b. To assure that the District and its Colleges are effectively and efficiently managed.
  - c. To maintain enlightened, fair, and equitable policies for employees and students of the District and its Colleges.
  - d. To represent the general interests of the entire College District and to act only on the basis of what is in the best interests of the College District and the community.
  - e. To be knowledgeable of and support the mission and philosophy of community colleges.
  - f. **To hire and evaluate the Chancellor.**
  - g. To support the work of the Colleges in the community.
  - h. **To engage in ongoing development as a Board and to a trustee education program that includes new trustee orientation. The Board will conduct study sessions, provide access to reading materials, and support conference attendance and other activities that foster trustee education.**

Reference: Accreditation Standard IVB.1.d

(Rev. ~~8/93~~ 02/09)

**1.15 Officers of the Board**

1. At its annual organizational meeting, the Board shall elect one of its members as President, a second as Vice President-Clerk, and a third as County Committee Representative. The Board shall also appoint a Secretary for the Board.
2. Any officer of the Board may be removed from the office by the majority vote of the membership of the Board.

Reference: Education Code 72000

(Rev. ~~11/92~~ 02/09)

## 1.20 Duties of Officers

### 1. President

It shall be the duty of the President of the Board to preside at Board meetings; to represent, as appropriate, the Board **at special events or ensure Board representation; to consult with the Chancellor on Board meeting agendas;** to call special or emergency meetings as required; **to assure Board compliance with policies on Board education, self-evaluation and Chancellor evaluation;** and to perform such other duties as may be prescribed by law or by action of the Board.

### 2. Vice President-Clerk

The Vice President-Clerk shall serve as President Pro Tempore in the absence of the President. It shall be the duty of the Vice President-Clerk to approve and sign the minutes of all special and regular meetings of the Board and to sign other official documents of the Board.

### 3. County Committee Representative

It shall be the duty of the County Committee Representative to attend a meeting called by the County Superintendent of Schools to elect members to the San Mateo County Committee on School District Organization.

### 4. Other Representatives

The Board may appoint such other representatives to groups and organizations as deemed appropriate.

(Rev. ~~11/92~~ 02/09)

### 1.25 Secretary for the Board

1. The major duties and responsibilities of the Secretary for the Board shall be:
  - a. To provide notification of Board meetings to members of the Board.
  - b. To prepare agendas and attend Board meetings.
  - c. To have recorded all actions taken at Board meetings, review unadopted minutes of each meeting, and transmit such minutes to Board members before each ensuing regular meeting.
  - d. To certify or attest to Board actions, as required, and to execute official papers.
  - e. To conduct correspondence on behalf of the Board in response to communications received by the Board or in pursuance of Board actions.
  - f. To safeguard records, proceedings, and documents of the Board.
  - ~~g. To make an annual report to the County Superintendent of Schools of District revenues and expenses as required by the Education Code.~~

(Rev. ~~10/88~~ 02/09)

### 1.30 Compensation of Board Members

1. The District shall provide compensation to Board members for attending Board meetings at the maximum rate authorized by statute. Compensation shall be paid according to the formula set by statute. The District also reimburses Board members for actual and necessary expenses incurred in travel for District business and at conferences or professional meetings.
2. A member of the Board who does not attend all meetings held by the Board in any given month shall receive, as compensation, an amount not greater than the pro rata share of the number of meetings actually attended.
3. A member of the Board may be paid for a meeting when absent if the Board, by resolution, finds that at the time of the meeting, the member is performing services outside the meeting for the District, is ill or on jury duty, or the absence is due to hardship deemed acceptable by the Board.
4. Mileage allowance for travel necessary to attend Board meetings and to attend to other District business shall be provided at the same rate as that established for District employees.
5. Board members shall be subject to the same travel/conference reimbursement procedures and restrictions as are the District staff members. Meal expenses incurred during a conference shall be reimbursed at the actual cost incurred when receipts are provided.
6. The District shall provide Board members and eligible dependents with medical insurance, dental insurance, life insurance, and payment of premiums for Medicare Part B, with the same conditions and coverage as provided for faculty or staff.
7. The District shall provide the same retiree benefits to an eligible retiring Board member as it provides for faculty and staff. To be eligible for District-paid retiree benefits, the Board member must have ~~the minimum~~ at least twelve (12) years of service with the District, and the age at retirement from the Board (in full years), when added to the number of completed full years of service, must total 75 or more. The date a newly elected or appointed Board member takes office shall be the date of employment for purposes of determining for which retiree benefits a Board member qualifies.
8. A Board member who has completed one or more four-year terms of office, but who has served less than twelve years, may be continued in the District medical and dental benefits program upon payment of the premium six months in advance. The District will bill the former Board member for the amount of the benefits selected.
9. If a Board member meets the eligibility requirement for retiree benefits and dies before retirement, the same retiree benefits will be provided for the unremarried surviving spouse as are provided for faculty and staff.

Reference: Education Code sections: 1090, 3512, 72024.

(Rev. ~~01/02~~ 02/09)

### 1.35 Board Member Conduct

1. Board members shall:
  - a. Be bound by approved Board policies.
  - b. Work and communicate through appropriate channels of authority and responsibility.
  - c. Notify the President of the Board or the Secretary for the Board of an expected absence from a Board meeting.
  - d. **Not communicate among themselves by the use of any form of communication (e.g., personal intermediaries, email, or other technological device) in order to reach a collective concurrence regarding any item that is within the subject matter jurisdiction of the Board.**
  - e. **Not use or permit others to use public resources, except that which is incidental and minimal, for personal purposes or any other purpose not authorized by law.**
2. As provided for in the law, written or oral background information supplied to Board members on matters to be discussed in closed session shall be kept confidential.
  - a. Board members shall not reveal the identity of individuals in attendance at closed sessions nor the nature or details of discussion at closed sessions.
  - b. Board members shall not initiate or entertain charges against individual employees at a public Board meeting. As provided by law, appropriate personnel matters shall be discussed by the Board in closed session.
3. Individual Board members shall not instruct staff to conduct investigations, prepare reports, or undertake extensive analysis of information. When information is requested by Board members, the following policy shall be observed:
  - a. It is the policy of the Board that there be no restraints placed upon District employees in providing routine public information except as restricted by statutes.
  - b. If the Board member request is for public information which exists in the form requested, it will be complied with as soon as possible.
  - c. It shall be the policy of the Board that whenever an individual Board member wishes an investigation, study, research project, or analysis, it shall be directed by the majority vote of the Board through the Chancellor-**Superintendent**.
  - d. All Board member requests received will be referred to the Chancellor-**Superintendent** who will determine the appropriate disposition and may include, where indicated, the anticipated cost of completing the request, as well as an expected completion date.
4. A Board member shall not approach a District employee on personal or sensitive matters with the request that such matters be held in confidence.
5. Data or reports prepared by individual Board members for distribution to the Board shall be the sole responsibility of the author and shall place no obligation on the part of the Chancellor-**Superintendent** or the Board to take action. Such materials should normally be distributed under "Statements from Board Members" on the regular Board meeting agenda.
6. No member of the Board shall make, participate in making or, in any way, attempt to use his or her official position to influence a governmental decision in which he or she knows or has reason to know that he or she has a financial interest. Each Board member shall annually file a statement

1.35 Board Member Conduct (continued)

disclosing those interests in investments, real property, and income designated as reportable under the District's Conflict of Interest Code.

7. Individual Board members shall inform the Chancellor-~~Superintendent~~ of significant complaints and criticism received from the public even though no action is requested. In turn, the Board shall be kept informed of significant complaints and criticism by the Chancellor-~~Superintendent~~. The intent of this section is to assure that sensitive or controversial events do not become the subject of public comment before the Board and the administration have knowledge of the facts in the case.
8. Board members shall maintain reasonable decorum at Board meetings.
9. Board members, including the Student Trustee, shall participate in an annual Board evaluation process which will be conducted each calendar year. The purpose of this evaluation of the Board as a whole is to identify those areas of Board functioning which are working well and those which need improvement and to improve communication and understanding among Board members. Evaluation instruments with criteria based upon District Rules and Regulations shall be developed, and a facilitator shall be used by the Board as necessary to assist in this process.
10. Refusal to adhere to these rules shall constitute misconduct by a Board member and shall be grounds for summary termination by the Board President of the offending Board member's privilege of address.

References: Government Code Sections 8314, 54952.2; Penal Code Section 424; Accreditation Standard IV.B.1.e & g

(Rev. ~~09/93~~ 02/09)

#### 1.40 Meetings of the Board

1. All meetings of the Board shall be open to the public, except that the Board may hold closed sessions for purposes specifically exempted from the open meeting laws of the State of California.
2. The rules contained in the current edition of Robert's Rules of Order shall govern meetings of the Board in all cases unless they are inconsistent with the Education Code, other State or Federal laws or District Rules and Regulations.
3. Persons attending an open and public meeting of the Board may, at their own expense, record the proceedings with an audio or video tape recording or a still or motion picture camera or may broadcast the proceeding. However, if the Board finds by a majority vote that the recording or broadcast cannot continue without noise, illumination, or obstruction of view that constitutes or would constitute persistent disruption of the proceedings, any such person shall be directed by the President of the Board to stop.
4. Annual Organizational Meeting
  - a. The Board shall hold an annual organizational meeting within the time frame specified in the Government Code. The purpose of the annual organizational meeting is to elect the President, Vice president-Clerk and a representative to the County Committee on School District Organization. The date and time of the organizational meeting will be set by the Board at its regular meeting held immediately prior to the organizational meeting and shall comply with notification procedures contained in the Education Code. Members of the Board and Board members-elect shall be notified of the date, time, and place of the organizational meeting fifteen (15) days in advance of the meeting.
5. Regular Meetings
  - a. The regular meetings of the Board shall normally be held on the second and fourth Wednesday of each month in the Board of Trustees Meeting Room, District Administration Building. Roll call will be held at 6:00 p.m. and the public session of the meeting will begin at that time. The date, time, and place of the regular meeting may be changed by action of the Board at any previous meeting.
  - b. A notice identifying the location, date, and time of each regular meeting of the Board shall be posted at least ten (10) days prior to the meeting and shall remain posted until the day and time of the meeting.
  - c. In the event of a change of meeting date, time, or place, the Secretary for the Board shall notify members of the Board and shall take appropriate steps to inform the public of the change in advance of the meeting.
  - d. All regular meetings of the Board shall be held within the boundaries of the District except in cases where the Board is meeting with another local agency or is meeting with its attorney to discuss pending litigation if the attorney's office is outside the District.
  - e. All regular and special meetings of the Board shall be open to the public, be accessible to persons with disabilities, and otherwise comply with Brown Act provisions, except as required or permitted by law.

1.40 Meetings of the Board (continued)

6. Special Meetings

- a. Special meetings of the Board may be called by the President of the Board or by written request signed by three members of the Board or by the Chancellor of the District when approved by the President of the Board.
- b. Members of the Board shall be notified of the meeting by the Secretary for the Board at least **twenty-four (24) hours** in advance of the meeting. **Notice of such meetings shall be posted at least twenty-four (24) hours before the time of the meeting, and shall be noticed in accordance with the Brown Act.** Such notice shall also be provided to representatives of the news media who have requested such notification.
- c. No business shall be transacted at a special meeting other than that specified in the call.

7. **Emergency Meetings**

- a. **Emergency meetings may be called by the President of the Board when prompt action is needed because of actual or threatened disruption of public facilities under such circumstances as are permitted by the Brown Act, including work stoppage, crippling disasters, and other activity that severely impairs public health or safety.**
- b. **No closed session shall be conducted during an emergency meeting, except as provided for in the Brown Act to discuss a dire emergency.**
- c. **The Chancellor shall be responsible to ensure that notice of such meetings is provided to the local news media as required by law.**

8. Adjourned Meetings

- a. Adjourned meetings may be held as the business of the Board requires.

9. Closed Sessions

- a. Closed sessions of the Board shall **be held only as permitted by applicable legal provisions including but not limited to the Brown Act, California Government Code and California Education Code.** ~~only for discussion of matters specifically exempted from the open meeting laws of the California Government Code.~~
- b. **The agenda for each regular or special meeting shall contain information regarding whether a closed session will be held and shall identify the topics to be discussed in any closed session.**
- c. **After any closed session, the Board shall reconvene in open session before adjourning and shall announce any actions taken in closed session and the vote of every member present.**
- d. **All matters discussed or disclosed during a lawfully held closed session and all notes, minutes, records or recordings made of such a closed session are confidential and shall remain confidential unless and until required to be disclosed by action of the Board or by law.**
- e. **If any person requests an opportunity to present complaints to the Board about a specific employee, such complaints shall first be presented to the Chancellor. Notice shall be given to the employee against whom the charges or complaints are directed. If the complaint is not resolved at the administrative level, the matter shall be scheduled for a closed session of the Board. The employee shall be given at least twenty-four (24) hours written notice of the closed session, and shall be given the opportunity to request that the complaints be heard in an open meeting of the Board.**

1.40 Meetings of the Board (continued)

10. Hearing on the Budget

- a. A public hearing on the budget shall be held ~~during the first week in September~~ prior to adoption of the budget as required by law.

References: Education Code Sections: 72000, 72122, 72129; Government Code: 54952.2, 54953 et seq., 54956, 54956.5, 54956.8, 54956.9, 54957, 54957.6, 54961, 11125.4

(Rev. ~~02/07~~ 02/09)

### 1.45 Agendas for Meetings

1. An agenda for each meeting of the Board shall be prepared by the Chancellor ~~Superintendent~~ of the District. Matters to be included on the agenda for Board action or deliberation must be submitted to the Chancellor ~~Superintendent~~ ten calendar days in advance of the regular meeting.
2. At least five (5) days prior to each regular meeting, the meeting agenda shall be mailed to Board members.
3. The agenda for each regular and special meeting shall be posted where the public and District employees may see it, at least ~~seventy-two (72)~~ **seventy-two (72)** hours prior to the time of the regular meeting and at least ~~twenty-four (24)~~ **twenty-four (24)** hours prior to special meetings. ~~The agenda will also be posted on the District's website.~~
4. The agenda shall clearly state the items proposed for action. No conclusive policy decision may be taken on a matter until it appears on a published agenda. Items of policy cannot be added to the agenda at the time of the regular meeting unless: ~~the Board determines that the item needs immediate attention and the need to consider the item was discovered after the agenda was posted. The vote required to add an agenda item under this provision is either 2/3 of the entire Board or a unanimous vote if less than 2/3 of the Board is present (Education Code Section 54954.2).~~
  - a. a majority decides there is an “emergency situation” as defined for emergency meetings;
  - b. two-thirds of the members (or all members if less than two-thirds are present) determine there is a need for immediate action and the need to take action came to the attention of the Board subsequent to the agenda being posted;
  - c. an item appeared on the agenda of, and was continued from, a meeting held not more than five (5) days earlier.
5. This does not preclude the taking of testimony at regularly scheduled meetings on matters not on the agenda which any member of the public may wish to bring before the Board, provided that no action is taken by the Board on such matters at the same meeting at which testimony is taken.
6. ~~The order of business may be changed by consent of the Board.~~
7. The agenda of regular meetings shall contain a consent agenda section, under which noncontroversial items of a routine ~~or nonrecurring~~ nature, as determined by the Chancellor ~~Superintendent~~, may be approved by one vote of the Board. Sufficient back-up material on consent agenda items shall be made available to Board members in advance of the meeting. Prior to a motion for approval of the consent agenda, a Board member may ask questions about a particular agenda item. Also before approval, any Board member, interested student or citizen, or member of the staff may request that an item be removed to be considered separately. If an item is removed, it will be discussed in the order listed, after approval of remaining items on the consent agenda.
8. The agenda of each regular meeting shall include an opportunity for enrolled students, staff, and the public to address the Board on any matter directly related to the business of the College District (Statements from the Public on Non-Agenda Items). In addition, once an agenda item has been presented and staff reports made, the Board shall invite public participation in discussion related to the item.

1.45 Agendas for Meetings (continued)

9. Any person or persons wishing to place a matter before the Board for deliberation or action shall submit to the Chancellor ~~Superintendent~~ a written request for inclusion of the matter on the agenda no less than seven days prior to the date of the regular meeting (Presentation to the Board by Persons or Delegations).

References: Government Code Sections 54954 et seq., 6250 et seq.; Education Code Sections 72121, 72121.5

(Rev. ~~1/97~~ 02/09)

### 1.50 Minutes of Meetings

1. A record of all transactions of the Board shall be set forth in the Board meeting minutes. All minutes, after approval by the Board, shall be kept by the Secretary for the Board in the Minute Book and/or in an appropriate electronic format as the official record of Board meetings. **The minutes of all Board meetings are public records and shall be made available to the public.**
2. The minutes shall be succinct; the basic function of the minutes shall be the recording of official actions of the Board.
  - a. The minutes shall record the name of the person making a motion, the name of the person seconding it and the vote. A member abstaining from voting on a proposition may state his/her reasons and may have them recorded in the minutes if he/she so requests at the time of the voting.
  - b. If discussion is held on an item, the minutes will state that "a discussion was held". A summary of the positions of the Board members will be reported. Such summary may be corrected at the time the minutes are presented for adoption.
  - c. Any Board member may request that there be included in the minutes any verbatim statement which that Board member has made or data which he/she wishes to have included in the minutes. Unless such request is made at the meeting during which the statement is made or the data produced, it shall not thereafter be requested as part of those particular minutes.
  - d. Each Board member shall have the privilege of having his/her vote and the reasons for it recorded separately on any question if he/she so requests in the minutes. The request must be made while the vote is being taken or immediately thereafter.
3. Board meetings shall be audio tape recorded. **Tapes shall be subject to inspection by members of the public in accordance with the California Public Records Act, Government Code sections 6250, et seq.** Tapes of meetings do not constitute the official Board minutes, but are used to assist in clarifying the business transacted at Board meetings. Tapes normally will be retained for one month; at the discretion of the Board or the Chancellor-~~Superintendent~~, tapes may be retained for a longer period of time.
4. Minutes and tapes of Board meetings shall be available by prior arrangement for inspection by the public during the regular office hours of the District Office. **If requested, the minutes shall be made available in appropriate alternative formats so as to be accessible to persons with a disability.**

References: Education Code Section 72121(a); Government Code Section 6250 et seq., 54957.5, 54953.7

(Rev. ~~02/07~~ 02/09)

### 1.55 Order of Business and Procedure

1. Three members will constitute a quorum for the transaction of business. An affirmative vote of the majority of all Board members will be required for the passage of a motion except where otherwise provided by law.
2. The order of business at a regular meeting of the Board shall be:
  - a. Roll Call (6:00 p.m.)
  - b. Pledge of Allegiance
  - c. Discussion of the Order of the Agenda
  - d. Minutes
  - e. Presentations to the Board by Persons or Delegations (subject to advance arrangement with the Chancellor-~~Superintendent~~)
  - f. Statements from Executives
  - g. Statements from the Public on Non-Agenda Items
  - h. Unfinished Business
  - i. New Business
    - i. Approval of Personnel Actions: Changes in Assignment, Compensation, Placement, Leaves, Staff Allocations and Classification of Academic and Classified Personnel
    - ii. Approval of Consent Agenda
    - iii. Other Recommendations
  - j. Information Reports
  - k. Statements from Board Members
  - l. Communications
  - m. Recess to Closed Session (when needed)
  - n. Reconvene to Public Session
  - o. Closed Session Actions Taken
  - p. Adjournment
3. The President of the Board may rearrange the agenda during a meeting of the Board if there is no objection from a majority of the members present.

(Rev. ~~02/07~~ 02/09)

### 1.60 Rules of Order for Board Meetings

1. The Board recognizes both the value of free expression of views and its statutory obligation to make policy decisions essential to the management of the District. Toward these ends, the following rules of order, established under authorization of State statutes, shall govern the conduct of all Board meetings:
  - a. The President of the Board shall direct the orderly presentation of reports and discussion on all agenda items and on matters introduced under "Statements from the Public on Non-Agenda Items" and "Presentations to the Board by Persons or Delegations."
  - b. After an agenda item has been presented and staff reports made, the Board shall invite public participation in discussion relating to the item. Persons addressing the Board will be asked to preface their remarks by giving their name to the President of the Board. The President of the Board may rule out of order discussion which in his/her judgment is not relevant to the agenda item.
  - c. Charges or complaints against any employee of the District, regardless of whether or not the employee is identified in the presentation by name or by any other reference which tends to identify the employee, should be submitted to the Board in writing and, as provided by law, shall be considered by the Board in closed session. The Board will not consider or discuss oral complaints about an employee made during a Board meeting.
  - d. During any portion of the meeting, the Board may prescribe a time limit on individual presentations and/or a time limit on the total time to be allocated to all presentations on a given item or issue, and the Board may allow all interested participants to address the Board before allowing any participant to be heard a second time.
  - e. The President of the Board may rule out of order persons who use profanity, **threats**, **physical violence**, or obscenity in any form, disturb or disrupt the Board meeting, or fail to conform to a reasonable request to maintain decorum in the meeting room.
  - f. Persons who are ruled out of order shall be warned of their infraction, dismissed from the meeting room if the warning is not heeded, and removed from the meeting room by appropriate authorities if they do not comply with instructions or directives of the Board or Board President to leave.
  - g. In the event that any Board meeting is willfully interrupted by an individual or group of persons so as to render the orderly conduct of the meeting unfeasible, and order cannot be restored by the removal of individuals who are willfully interrupting the meeting, the Board may order the meeting room cleared and continue in session. Representatives of the news media and staff members, except those participating in the disturbance, shall be allowed to attend the meeting.
  - h. Any criminal violation of any provision of law may be directed by the Board to the attention of the appropriate law enforcement agency.

References: **Government Code Sections 54950, et seq., 54954.3(b); Education Code Section 72121.5**

(Rev. ~~1/97~~ 02/09)

### **1.65 Community Relationships**

1. The Board recognizes the right of the public to information concerning all of its actions and policies and concerning the details of its educational and business operations. In accordance with this policy, copies of the agenda shall be furnished to interested persons and organizations upon written request to the Chancellor-~~Superintendent~~.
2. Copies of minutes of the Board meetings may also be furnished to interested persons and organizations upon ~~written~~ request.
3. The Board shall provide for the dissemination throughout the District of information concerning the District and the Colleges and shall assist in the interpretation of the educational programs.
4. It shall be the practice of the Board to encourage the expression of ideas and opinions of interested individuals and groups and to consider these views in its deliberations, although the Board alone will be the final policy agent.

(Rev. ~~10/88~~ 02/09)

### **1.70 Board Action on Legislative Issues**

1. An official District position on legislation, ballot issues, or government regulations which would directly affect the San Mateo County Community College District, its Colleges, or its students may be taken by a majority vote of the Board.
  - a. Requests that a position be taken on pending legislation may be initiated by an individual Board member or by the full Board.
  - b. The administration may also bring a legislative matter to the attention of the Board and ask that an official District position be taken.
  - c. The Chancellor~~Superintendent~~ shall be responsible for such correspondence.
2. The Board shall not advise District residents and the public to favor or oppose local, State, or national legislative matters except if it should vote to do so on a matter which is of direct concern to the San Mateo County Community College District or its Colleges.
3. Positions on bills taken by individual Board members, administrators, faculty members, or classified employees must clearly be identified as the individual's opinion.

(Rev. ~~10/88~~ 02/09)

**BOARD REPORT NO. 09-2-101B**

**RESOLUTION NO. 09-1**

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

---

**RESOLUTION FOR INTERFUND TRANSFER FOR 2008-09  
CAPITAL OUTLAY FUND TO GENERAL UNRESTRICTED FUND**

**WHEREAS**, the State of California has delayed, deferred, and reduced apportionments to California Community Colleges; and

**WHEREAS**, the County Controller has used more than thirty five million dollars (\$35,000,000) of the District's local property taxes to fund the requirement of the "Triple Flip"; and

**WHEREAS**, the Controller of San Mateo County Community College District requires that all funds end the year with a positive cash balance; and

**WHEREAS**, the Governing Board of the San Mateo County Community College District has determined that the General Unrestricted Fund will require \$10,000,000 to end the year with a positive cash balance; and

**WHEREAS**, that the Governing Board of San Mateo County Community College District may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the District for payment of obligations; and

**WHEREAS**, such a transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account, and that the amount transferred shall be repaid;

**NOW, THEREFORE, BE IT RESOLVED** that the Governing Board does hereby authorize to transfer funds in the amount of \$10,000,000 from the Capital Outlay Fund to the General Unrestricted Fund.

**REGULARLY passed and adopted this 25<sup>th</sup> day of February, 2009.**

**Ayes:**

**Noes:**

**Attest:**

\_\_\_\_\_  
Patricia Miljanich, Vice President-Clerk  
Board of Trustees

**BOARD REPORT NO. 09-2-102B**

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

**ACCEPTANCE OF 2008-09 MID-YEAR BUDGET REPORT AND APPROVAL  
OF BUDGETARY TRANSFERS AND INCOME ADJUSTMENTS  
FOR THE PERIOD ENDING DECEMBER 31, 2008**

The purpose of the Mid-Year Budget Report is to provide information about the District's financial condition as of December 31, 2008. 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 2008-09, as well as 2009-10 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, 2008, as outlined in the attached report on pages 9-10.

# SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

## 2008-09 MID-YEAR BUDGET REPORT

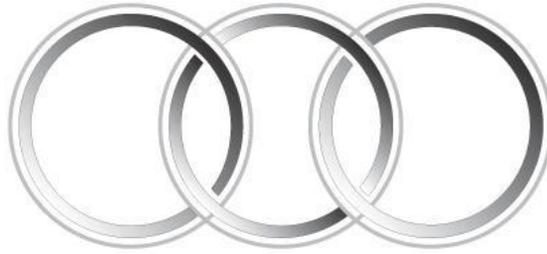


**Redwood City**

**San Mateo**

**San Bruno**

<http://www.smccd.edu>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2008-09**  
***Mid-Year Budget***  
***Report***

**Board of Trustees**

Karen Schwarz, *President*

Patricia Miljanich, *Vice-President-Clerk*

Helen Hausman

Richard Holober

Dave Mandelkern

Virginia Medrano Rosales, *Student Trustee, 2008-09*

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 2008-09 Mid-Year Budget Report

## Contents

2008-09 Budget Summary.....	1
State Budget Overview.....	2
District Response to Fiscal Crisis.....	4
SMCCCD Enrollment .....	4
SMCCCD Budget Planning.....	7
2008-09 Mid-Year Budget Status.....	8
Revenues .....	8
Expenditures .....	8
Transfer of Funds .....	9
Other Funds .....	10
Self-Insurance Fund .....	10
Debt Service Fund .....	10
Restricted General Fund .....	10
Capital Projects Fund .....	11
Auxiliary Funds .....	16
Child Development Fund .....	18
Trust Funds (Financial Aid) .....	18
Reserve for Post Retirement Funds .....	18
Associated Students.....	19
Mid-Year Updates.....	20
<b>Budget Tables .....</b>	<b>25</b>
SMCCCD Funds Chart.....	27
2008-09 Adoption Budget.....	28
2008-09 Second Quarter Actuals.....	30
<b>Unrestricted General Fund (Fund 1) .....</b>	<b>33</b>
Cañada College.....	34
College of San Mateo .....	35
Skyline College .....	36
District Office.....	37
Central Services.....	38
Total District.....	39
<b>Internal Services Fund (Fund 2) .....</b>	<b>41</b>
Self-Insurance Fund .....	42
<b>Debt Service Fund (Fund 25).....</b>	<b>43</b>
Debt Service Fund .....	44
<b>Restricted General Fund (Fund 3).....</b>	<b>45</b>
Mid-Year Budget Augmentations – Specially Funded Programs .....	46
Cañada College.....	47
College of San Mateo .....	48
Skyline College .....	49
District Office.....	50
Total District.....	51

<b>Capital Projects Fund (Fund 4)</b> .....	53
2008-09 Capital Projects Financial Summary .....	54
Cañada College.....	56
College of San Mateo .....	57
Skyline College .....	58
Districtwide .....	59
Total District.....	60
<b>Enterprise – Auxiliary Services (Fund 5)</b> .....	61
Bookstore Fund .....	62
Bookstores 12/31/08 Balance Sheet .....	63
Bookstores 12/31/08 Income Statement .....	64
Cafeteria Fund .....	65
Cafeterias 12/31/08 Balance Sheet.....	66
Cafeterias 12/31/08 Income Statement.....	66
<b>Special Revenue Fund (Fund 6)</b> .....	67
Cañada College.....	68
College of San Mateo .....	69
Skyline College .....	70
District Office.....	71
Total District.....	72
<b>Expendable Trust Fund (Fund 7)</b> .....	73
Cañada College.....	74
College of San Mateo .....	75
Skyline College .....	76
District Office.....	77
Total District.....	78
<b>Reserve Fund for Post-Retirement Benefits (Fund 8)</b> .....	79
Reserve Fund for Post-Retirement Benefits .....	80
<b>Supplemental Information</b> .....	81
FTES Analysis.....	82
2009-10 Budget and Planning Calendar.....	85
Associated Students of Cañada College Summary of Programs & Activities .....	87
Associated Students of Cañada College Balance Sheet, 12/31/08 .....	88
Associated Students of Cañada College Income Statement, 12/31/08.....	89
Associated Students of College of San Mateo Summary of Programs & Activities.....	90
Associated Students of College of San Mateo Balance Sheet, 12/31/08.....	91
Associated Students of College of San Mateo Income Statement, 12/31/08 .....	93
Associated Students of Skyline College Summary of Programs & Activities .....	94
Associated Students of Skyline College Balance Sheet, 12/31/08.....	96
Associated Students of Skyline College Income Statement, 12/31/08.....	97
Second Quarter CCFS-311Q Report (12/31/08) .....	98
District Cash Flow Summary for Quarter Ending 12/31/08.....	101
Expenditure Comparison by Major Account Code .....	102
Expenditure Comparison by Major Budget Activity.....	104
Expenditure Comparison of Academic Salaries.....	106

## 2008-09 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 2009-10.

Governor Schwarzenegger released his proposed budget for 2009-10 early on December 31, 2008. Since then, he has had numerous meetings with top legislative leaders in an effort to craft a package that would address a \$41.6 billion shortfall ending June 30, 2010. After what appeared to be an acceptable budget finally emerged, a much anticipated floor vote from the legislature failed during the President’s Day marathon weekend. It took another few days and more compromises for the final Senate vote to deliver passage of the long-awaited budget.



The proposed solutions include tax increases, spending cuts and borrowing. The budget package includes no student tuition fee increase and a funding increase to community colleges for three percent growth for fiscal year 2009-10 and it does not include a cost-of-living increase. Given the circumstances, community colleges were protected from deeper cuts. This reflects the recognition from state leaders to place priority on enrollment demand as community colleges experience surging enrollment because of cuts at the California State Universities and University of California systems as well as the economic downturn.

The District is once again faced with a very challenging budget year. Due to developments at the State level, during November, the District and the three Colleges began preparations for mid-year budget cuts in late fall. The District Budget and Finance Committee has been discussing budget strategies for ways to deal with a severe budget shortfall in the current year and the next fiscal year. Chief Financial Officer Kathy Blackwood has instructed the Colleges to prepare for cuts in the range of between three to ten percent. Chancellor Ron Galatolo held open forums at the Colleges to review the current state budget crisis and how it differs from the situation in 2002-03 because of the ongoing structural deficit, highly polarized state legislature and the size of the deficit.

During this uncertain economic climate, the District needs to work collectively to address the serious financial challenges that lie ahead.

## Highlights of budget package affecting community colleges:

### For 2008-09

- **\$39.8 million** cut to eliminate **0.68 COLA**
- **\$3.6 million** reduction to capture unspent prior year funds
- **\$3 million** to cut mandate payments
- **No change in student fees**, remains at **\$20/unit**
- **\$340 million** in apportionment funding deferred from January to April to July replacing the **existing \$245 million** deferral added to the community college budget in 2008-09
- **Delay repayment** of existing \$200 million June to July deferral now to be repaid in October

### For 2009-10

- **No COLA**
- **No fee increases**
- **\$185.4 million** augmentation to **fund 3% enrollment growth**
- **Maintains funding the Cal Grant program**
- **Does not include categorical flexibility provisions for the colleges**
- **Does not include other policy changes**

### Proposition 98

- **Lowers Prop 98 spending for the colleges and K-12 schools to \$50.7 billion in 2008-09** (a reduction of \$7.4 billion)
- The current reduction is accomplished by **\$5 billion in funding swaps, deferrals and \$2.4 billion in program cuts**
- **\$700 million less in funding for 2009-10** than provided for in 2008-09

## State Budget Overview

The 2008-09 State budget was signed in mid-September 2008. By October, it was apparent according to analysts' early data that the State budget – passed only a month earlier – had fallen about \$10 billion into the red. The rapid swelling of the deficit was related to loss of capital gains, falling property taxes, the stock market plunge as well as broader economic troubles and global recession. The Governor had convened special sessions with the legislature to address the situation. However, numerous meetings failed to yield results.

Once America's most prosperous State, California is now on the brink of insolvency. Over the last month, the headlines in major newspapers across the State read "We are broke!"— Sacramento is out of money! State Controller John Chiang has sounded the alarm and announced the State is unable to pay its bills and keep programs running. Cash reserves are dwindling and special funds are tapped out. IOUs or "registered warrants" will be issued possibly as early as April. California already has taken some steps to conserve cash. A unanimous vote by the State Treasurer, Controller and Director of Finance froze state funding for public works projects. The Controller delayed an estimated \$1.9 billion in payments to taxpayers who filed their tax returns and are owed refunds. He also imposed the same 30-day delay on payments to counties for welfare programs, vendor payments to state contractors and college tuition assistance. Fortunately, education was given high priority and is among the sectors that will be receiving payments.

The budget crisis in California is a consequence of an economy based on borrowing to pay back old debt as well as financing new spending. The administration has acknowledged a consistent structural deficit. This fact combined with the dramatic decline in revenues has produced a staggering \$42 billion shortfall over the next eighteen months. The Governor and State legislative leaders have been meeting in closed sessions over the last few weeks to come up with solutions but signs of progress were stalled by ideological differences between the two parties. They have missed their own self-imposed deadlines. The "Big Five"—the Governor, the Assembly Speaker, the Senate pro tempore, the Assembly minority leader and the Senate minority leader struggled to close the budget gap on a mix of tax increases and spending cuts over the next year-and-a-half. Republicans have staunchly refused to consider a tax increase and the Democrats, on the other hand, do not want to cut public school spending or reduce the safety net of medical aid to the poor, unemployment insurance and welfare and they were nowhere near compromise. The two parties have had to make major concessions before coming to agreement. It is difficult to comprehend the enormity of their problem.

How large is the deficit? The San Jose Mercury News reported that "California's shortfall is larger than the entire yearly budget of every state in the union except New York. It exceeds the gross domestic product of more than 100 countries, including Syria, Costa Rica and Kenya." The substantial amount reflects the impact of the worsening national economy. The immediate source of the short-term problem is a decline in state revenues from anticipated collections including non-tax sources.

The Governor's January 15th State of the State speech to push lawmakers to end a stalemate that threatens to paralyze state operations has not produced immediate action from the legislature. According to the Office of the Governor, every day the state goes without an approved revised budget, it loses \$40 million, and every hour, \$1.7 million. The situation is so "critical" that Director of Finance Mike Genest adds that the absence of a budget will necessitate even more cuts and tax increases.



Governor Schwarzenegger vetoed the short-term Democratic plan in December and is asking for real, long term cuts. He will not support a plan that does not have an economic stimulus package that includes suspension of environmental rules and a mortgage rescue package. But his challenge comes as many Californians are too busy worrying about their own personal finances that they do not bother with the budget wrangling in Sacramento.

Up and down the state, many cities, counties and schools are bracing for catastrophic cuts to their local budgets.



The Legislative Analyst Office is a nonpartisan unit whose function is to provide fiscal and policy information and advice to the legislature. It is now headed by Mac Taylor who replaced Elizabeth Hill last year. The LAO issued an initial assessment and found the Governor's proposal to be a "good faith effort to close a colossal budget gap". The LAO concurred with the fiscal estimates and endorsed many of the Governor's proposals. With regards to Proposition 98 funding they recommended cuts to categorical programs rather than relying on deferrals to general purpose funds. If no action was taken to add new revenues, Proposition 98 faces more than \$4 billion in reductions. They urged the legislature to act as early as March emphasizing that the legislature's failure to act over the last two months has added \$12 billion to the problem. They will be releasing a separate Proposition 98 report the third week of February.

The LAO recommended increasing community college enrollment fees from \$20 to \$30 per credit unit which would generate roughly \$120 million in additional State revenue as part of the budget solution. Our experience shows a direct relationship between tuition increases and enrollment decline.

Another suggestion from the LAO is to reduce the rate of reimbursement for certain community college "enrichment classes" that include physical education from the credit rate to the regular noncredit rate. If it were reduced, this would save the State \$60 million for the rest of 2008-09 and \$120 million in 2009-10. It is not clear at this point which specific programs they are looking into.

The LAO introduced the idea of a special election and suggested moving it up to April rather than June to provide more time to develop alternatives for measures that are defeated. They recommended that the legislature adopt ballot measures that would generate savings, provide greater flexibility and reduce legal risks. They also proposed more strategic program reductions and less reliance on borrowing. The LAO joins the consensus view that the State and nation are officially in a recession, that without corrective action, the State faces fiscal disaster.

### **National Issues**

The Federal Economic Stimulus compromise package, also known as the "American Recovery and Reinvestment Bill of 2009", was successfully passed by both the House of Representatives and the Senate and was signed by President Obama on February 17th. According to School Services of California, the stimulus package is intended to counter job losses and stimulate the economy through investment infrastructure, research and development, and the environment. It also aims to address the record high deficits faced by the states.

Assistant Vice Chancellor Fred Harris from the Systems Office sent an email highlighting provisions contained in the package showing support for schools and community colleges although details remain unclear:

- A new "American Opportunity Tax Credit" replacing the Hope Scholarship credit of \$1800
- The Pell Grant maximum increased by \$500 the next two years
- Federal Work-Study funding increased by \$200 million
- Provides \$53.6 billion for "State fiscal stabilization" distributed according to formula based on a State's general and school-aged population
- States are given discretion to spend \$8.2 billion of the stabilization funding in accordance with State priorities and community colleges are encouraged to attempt to access this funding
- Provides for training and employment services for three Workforce Investment Act Title I programs (\$1.25 billion for dislocated workers, \$500 million for adult workers, \$1.2 billion for youth programs)
- Provides \$100 million for the National Science Foundation's Education and Resources directorate
- Contains legislation of \$200 million to address health professions workforce shortages

The Education Department will distribute the money as quickly as it can over the next couple of years. State governors and city mayors are endorsing and supporting key elements of the bill as it would assist in balancing their budgets at a time when they are facing fiscal conditions not seen since the Great Depression.

## **District Response to Fiscal Crisis**

Immediately following the Governor's call for special sessions with the legislature, the District responded quickly and conducted open forums at the Colleges to update the community on the budget crisis. Chancellor Galatolo said the District expected mid-year budget cuts and faces severe reductions next year. The added loss to the county investment pool due to the Lehman Brothers bankruptcy totaling \$25 million in bond funds and operating funds further contributed to the precarious situation. (Note: The County Treasurer manages and invests deposits from governmental entities in San Mateo County in this pool and is examining options and strategies to minimize the actual loss). The Board of Trustees adopted retirement incentive packages for all employee groups similar to what was implemented in 2002-03. This is the same approach that led to "managed hiring" which is intended to avoid layoffs. Vice Chancellor Harry Joel sent an email message Districtwide providing details for the various incentive packages. The concept of managed hiring involves retirement incentives as well as defunding of some positions to save money, followed by a process to secure alternative positions within the District for the employees in defunded positions. Applying this approach during the fiscal crisis in 2002-2003 proved successful for the District. Given that approximately 80% of the District's operating expenses go to salary and benefits, it is likely that the changes necessary to balance the budget will impact the workforce.

Once the legislature and Governor decide on a budget, current year reductions are estimated from \$3 million to \$5 million and for next year between \$6 million to \$8 million. At SMCCCD, the budget committees at the three Colleges and District Office have begun the process of identifying and analyzing ways to achieve necessary cost reductions. A list of budget savings suggestions is being solicited from faculty, staff and students throughout the District. It is compiled to determine areas in the budget that can potentially yield savings. Word has spread Districtwide to exercise prudence in spending.

Besides retirement incentives and managed hiring, other strategies being considered include curtailing conference and travel mileage expenses; reducing or eliminating overtime as well as the use of student assistants or short-term employees; closing the Colleges during semester breaks; suspending some organizational memberships; program improvement and viability review at CSM; delaying the Dental Hygiene program at CSM; cancelling the annual classified retreat; maximizing use of counseling hours during peak periods at Skyline and reducing services in some departments. Through the years, the District has adapted and made changes as necessary to address economic circumstances and service needs. While considering these changes, it is important to remember that positive outcomes result when student demands drive the decision-making process.

The next few months are crucial for community colleges and for San Mateo County Community College District in particular. The District will concentrate on budget and program adjustments in response to the crippling budget situation. Additionally, the District will work vigorously to protect local property tax dollars that support public education by working closely with local legislative representatives and community college advocates.

### District Enrollment

Enrollment growth will continue to be a factor in determining funding. For 2008-09, the District will be funded up to its allowable base revenue cap. The District entered 2008-09 in a status called "restoration" following a year of "declining enrollment" in 2007-08. This was a result of the District's strategy to capture unclaimed growth revenue from the State by shifting FTES between fiscal years.

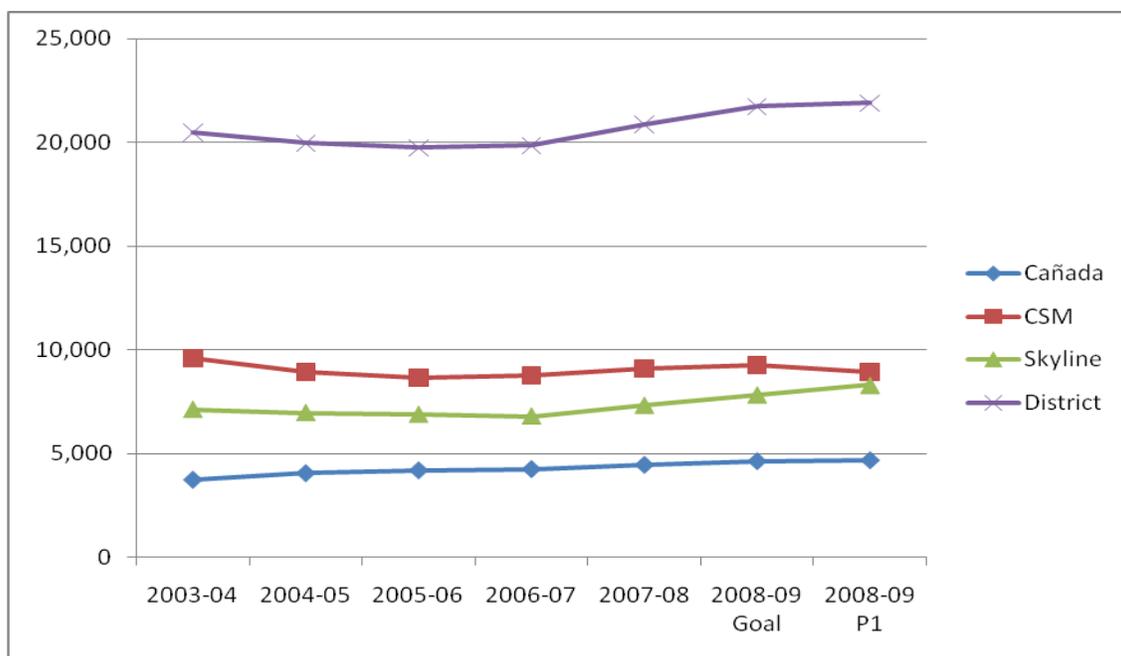
The proposed three percent funding growth from the State translates to approximately 1.5% for SMCCCD. The District budgeted to grow a total of 4.4% full time equivalent students (FTES) in 2007-08 (Cañada 2%, CSM 4% and Skyline 9%). The first period report projections include actual numbers for Summer and Fall and estimates for Spring. Enrollment growth at all three Colleges has surpassed expectations. On the first period report (P1) in mid-January, there was a 4.9% increase in Districtwide enrollment. Compared to Spring 2008, there was a consistent increase at all three Colleges—Cañada is 8.6%, CSM is 16.1% and Skyline is 8.3%. Productivity at Cañada is 531, CSM is 548 and Skyline is 589 which are all above the Statewide standard of 525.

The significant increase in enrollment is attributable to the troubled economy and the need for workers to retrain and acquire new skills as well as the Colleges’ attempts to provide programs and better match community needs. California’s increasing unemployment has resulted in large numbers of people going back to school. An immediate response to the Governor’s proposed mid-year reductions was the decision at College of San Mateo to eliminate approximately 150 under-enrolled sections in Spring 2009 while students were directed to register for comparable courses. Despite the reduced number of sections, enrollment has increased.

A specific Board goal for 2008-09 was to improve and expand on efforts to sustain and increase student enrollment. This has been accomplished successfully through initiatives by the Colleges. At Skyline College, additional sections have been added in areas that have waitlists or for which demand has been identified. In addition, the Colleges are reviewing ways to schedule classes to maximize student contact hours and facilitate program completion for students. Recruitment and marketing strategies include outreach to high schools in conjunction with conducting increased community college level classes at high schools, coordination and improvement of marketing efforts, and increased recruitment efforts. Enrollment strategies include the development of new programs and evaluation of program mix such as aligning the timing of course offerings with maximum student demand. This includes taking into account the time and day a course is offered and the coordination of that course with companion courses.

A detailed historical chart of FTES is located on Pages 82-83. The final column of the chart reflects FTES for Summer 2007, Fall 2007 and a projection for Spring 2008. The figures do not include “shifting” adjustments associated with FTES claims submitted to the State.

FTES	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09 Goal	2008-09 P1
Cañada	3,753	4,061	4,195	4,255	4,452	4,624	4,607
CSM	9,597	8,941	8,669	8,791	9,085	9,278	9,041
Skyline	7,128	6,970	6,887	6,801	7,330	7,834	8,204
District	20,478	19,972	19,751	19,847	20,867	21,736	21,852
%	-4.00%	-2.47%	-1.11%	0.49%	5.14%	4.16%	4.93%



Following are charts distributed by the Office of the Vice Chancellor, Educational Services and Planning. The numbers detailing headcount and enrollment are useful but should not be used to project funding as funding received is based primarily on FTES. The Headcount data reflects total number of students in attendance regardless of units taken. Enrollment data reflects total number of enrollments in each class.

**End First Day of Classes**

Tuesday, January 20,2009

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,225	5.3%	25,579	-1.0%	23,522	9.7%	63,326	4.2%
College Headcounts	6,211	6.4%	10,316	1.8%	9,342	10.5%	25,869	5.9%
FTES*	1,961	7.5%	3,674	0.0%	3,283	7.5%	8,918	4.3%
Load**	504	6.1%	524	14.2%	549	4.8%	528	9.2%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	236	4.0%	362	-5.0%	276	8.2%	874	1.3%
First-Time Transfer	393	10.7%	860	19.6%	695	14.7%	1,948	16.0%
Returning	588	21.0%	779	-4.4%	794	10.1%	2,161	6.9%
Returning Transfer	284	3.3%	642	0.6%	488	-0.8%	1,414	0.6%
Concurrent K-12	188	-27.4%	329	34.3%	204	28.3%	721	8.7%
Continuing	4,521	6.8%	7,343	0.1%	6,885	10.7%	18,749	5.4%

**Last Day to Add/Drop**

Monday, February 2,2009

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	15,201	6.8%	27,135	2.0%	25,502	13.0%	67,838	7.0%
College Headcounts	6,792	7.4%	11,079	4.3%	9,935	11.1%	27,806	7.4%
FTES*	2,094	10.6%	3,917	3.8%	3,571	11.4%	9,582	8.0%
Load**	544	8.3%	558	17.4%	602	8.1%	570	12.3%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	396	29.0%	437	1.6%	333	0.3%	1,166	9.1%
First-Time Transfer	432	8.0%	928	19.0%	822	17.3%	2,182	16.0%
Returning	710	22.0%	914	1.3%	939	13.0%	2,563	10.7%
Returning Transfer	293	-4.2%	715	5.6%	568	5.0%	1,576	3.4%
Concurrent K-12	368	-12.2%	495	46.4%	238	12.3%	1,101	13.6%
Continuing	4,589	6.5%	7,589	1.3%	7,035	11.3%	19,213	6.0%

Source: Hyperion Enrollment [Static Reports](#)

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200708 Census Day and then select either Census Enrollment or FTES and WSCH or Section and 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 2008-09 and 2009-10 Budget Planning**

On January 28, 2009, the Board of Trustees approved the 2009-10 Budget and Planning Calendar which can be found on Pages 85-86. In the coming weeks, the District Committee on Budget and Finance will be reviewing preliminary income assumptions and expenditure plans for 2009-10. The District’s 2008-09 first Principal Apportionment (P1) report is a useful tool for projecting current and future FTES revenue. Due to Statewide growth for surpassing available funding, the District cannot predict how much of its growth will be funded. A best, worst and middle case scenario will be prepared and analyzed by the committee to determine the best course of action for the District.

**Tax Revenue Anticipation Notes (TRANs)**

The current proposal to defer apportionment payments forces the District to prepare for Tax Revenue Anticipation Notes (TRANs) as high as \$25 million. Property taxes to support the District’s operations are received in December and April of each year. Every year, the District issues TRANs to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. In prior years, the District has issued \$14 to \$20 million in tax exempt notes to cover the District’s needs. Due to the triple flip and consequent ERAF shortfall in San Mateo County, the portion of the District’s revenues coming from State funds has increased from \$0 to almost \$35 million meaning that some funds are coming from the State every month. This reduced the District’s reliance on property tax funds.

**Increased Costs**

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 2009-10 expenditure plan as budget planning commences. On January 1, 2009, health care premiums increased for Blue Shield (5%) and Kaiser (8%) while the other plans did not increase. Vision and Dental care remained at the same level as last year. Beginning July 1, 2008, the unemployment rate increased six times from .005% to .3%.

The employer contribution rate for the Public Employees Retirement System (PERS) for 2009-10 is projected at 9.4% according to the School Services dashboard. The current 2008-09 rate is 9.428%. The PERS Board will not adopt an official rate until their Board meeting in May. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) rate has remained at 8.25% for several years but is projected to increase by one-half of 1% per year and will continue to a maximum of 13% to 14.25%.

Utilities costs are also projected to increase over the next several years as new facilities are added at the campuses. During the next several months, the utilities budget for 2008-09 will be thoroughly reviewed and projected for inclusion in the District’s expenditure plan.



**District Committee on Budget and Finance members:**

Kathy Blackwood	District Chief Financial Officer
Rick Ambrose	CSM Academic Senate
Anyta Archer	Skyline Classified
Eloisa Briones	Skyline Budget Office
Jacqueline Gamelin	CSM AFT
Jim Keller	District Executive Vice Chancellor
Maggie Ko	CSM Classified
Vickie Nunes	Cañada Budget Office
Martin Partlan	Cañada Academic Senate
Virgil Stanford	CSM Budget Office
Terry Watson	Cañada Classified
Linda Whitten	Skyline Academic Senate
Jozsef Veres	Cañada AFSCME
Student representatives from each campus	

**2008-09 Mid-Year Budget Status**

**Revenues**

The District’s revenue received to date is \$30,418,167 or 26.05% of the total revenue budget. This is largely because of adjustments in December due to the Lehman loss and delays in receiving apportionment.

<b>Unrestricted General Fund Revenue</b>	<b>2008-09 Budget</b>	<b>12/31/2008 Actuals</b>	<b>% of Total Budget</b>
Base Revenue	\$108,229,523	\$28,170,051	26.03%
Lottery	2,503,260	0	0%
State PT Faculty Compensation	1,609,670	0	0%
Apprenticeship	216,157	104,791	48.48%
Non Resident Tuition	1,510,091	1,534,726	101.63%
Interest Income	1,686,000	390,748	23.18%
Miscellaneous	995,500	217,851	21.88%
<b>Total Projected Revenue</b>	<b>\$116,750,201</b>	<b>\$30,418,167</b>	<b>26.05%</b>

**Expenditures**

The District’s expenditures to date are \$54,699,128 or 45.56% of the total expenditure budget equivalent to the percentage for the same period last year.

<b>Unrestricted General</b>	<b>2008-09 Budget</b>	<b>12/31/2008 Actuals</b>	<b>% of Total Budget</b>
Cañada College	\$17,066,903	\$8,495,837	49.78%
College of San Mateo	35,318,170	17,853,993	50.55%
Skyline College	26,940,859	13,895,258	51.58%
District Office	17,661,430	7,897,349	44.72%
Central Services	23,068,178	6,556,691	28.42%
<b>Total Expense Budget</b>	<b>\$120,055,540</b>	<b>\$54,699,128</b>	<b>45.56%</b>

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2008 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 5% contingency reserve in the amount of \$5,939,010 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	\$(8,927)
2000	Classified Salaries	(300,383)
3000	Employee Benefits	2,426
4000	Supplies and Materials	(319,045)
5000	Operating Expenses	93,293
6000	Capital Outlay	25,116
7000	Other Outgo	<u>15,000</u>
Total		\$145,570

Changes in expenditure budgets are a result of the transfer of site ending balance and transfers to sites holding accounts.

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

8800	Local Revenues	\$142,961
8900	Other Sources	<u>2,609</u>
Total		\$145,570

Changes in revenue budgets are primarily the result of revenue from Facilities Use contracts, surplus sale proceeds and other income.

**General Fund (Restricted) – Fund 3**

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

1000	Academic Salaries	\$408,254
2000	Classified Salaries	291,343
3000	Employee Benefits	143,345
4000	Supplies and Materials	158,234
5000	Operating Expenses	492,098
6000	Capital Outlay	151,117
7000	Other Outgo	<u>78,278</u>
Total		\$1,798,843

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 46.

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

8100	Federal Revenues	\$1,241,981
8600	State Revenues	335,300
8800	Local Revenues	185,443
8900	Other Sources	<u>36,120</u>
Total		\$1,798,843

**Capital Outlay Projects Fund – Fund 4**

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

4000	Supplies and Materials	371,458
5000	Operating Expenses	11,950,085
6000	Capital Outlay	(11,533,356)
7000	Other Outgo	<u>27,000</u>
Total		\$788,187

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

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

8600	State Revenues	\$798,000
8800	Local Revenues	<u>17,187</u>
Total		\$788,187

Revenues now reflect normal flow of income that does not include issuance of bonds or certificates of participation.

**Child Development Fund – Fund 6**

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

2000	Classified Salaries	\$(1,161)
4000	Supplies and Materials	254
5000	Operating Expenses	2,507
6000	Capital Outlay	<u>30,000</u>
Total		\$31,600

Increases in the Child Development Fund budget occurred as a result of a one-time Federal contract matched with local bond funds for facilities renovation and repair at the CSM Child Development Center.

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

8100	Federal Revenues	\$15,484
8900	Local Revenues	<u>16,116</u>
Total		\$31,600

**Trust Fund (Student Aid) – Fund 7**

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

7600	Payments to Students	\$40,052
Total		\$40,052

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

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

8900	Other Sources	\$40,052
Total		\$40,052

**Other Funds**

**Self Insurance Fund**

The Self Insurance Fund (Page 42) 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 \$176,670 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 44) 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 45-51) 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 increased from \$740,359 in 2007-08 to \$836,207 in 2008-09. The \$95,848 increase can be attributed to enrollment growth as well as the annual dollar increase. In 2005-06, AB982 removed from the Education Code the BOG student fee waiver program for low-income students. As in prior years, low-income students pay the Health Services fee, but many receive financial aid which covers the fee.

Historically, Health Services operational costs have exceeded revenues, and while the State should provide the difference through mandated cost reimbursements, the State continues suspension of most mandated cost reimbursements. Health Services operations rely on donations and College support to assist in maintaining services to students.

### Parking Fund

Effective Fall 2008, the parking fee for a full semester increased to \$40 (up from \$30 per semester), which is the maximum amount as permitted by the Education Code. The Summer session fee remains at \$20. The daily permit increased from \$1 to \$2. In addition, a two-term Fall/Spring semester parking permit was made available for \$70. After several months of discussions with students, the increases were approved by the Board effective Spring 2008 and should bring 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 pay only \$20 per semester for a parking permit. The increase does not affect those students.

Mid-year parking fee revenue dramatically increased from \$747,679 in 2007-08 to \$1,051,695 in 2008-09. Parking permit fee revenue increased by 15% and parking citation fee revenue increased by 28% which is largely due to enrollment growth and higher parking fees for 2008-09 as well as citations issued at College of San Mateo staff parking lots.

When parking revenue does not cover all eligible parking-related expenses, the fund is subsidized by the Colleges.

### **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 54-55. The adjusted budget is \$110,020,916. Project expenditures as of December 2008 were \$51,514,618 with transfers of \$27,000.

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 2008-2009 continues to be the refinement of the design of the Skyline College Design-Build Project, the beginning of construction on the College of San Mateo Design-Build Project and the conclusion of construction on the Gateway Project at Cañada College. These projects, which comprise approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding according to schedule.

In addition to these major projects, planning and construction continues on renovation projects, and construction is active 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. In the

Summer of 2008, this process was complicated by the decision at the State level to suspend the November 2008 bond election. This action resulted in the loss of six State-funded projects (\$53M). Staff is currently working with senior College and District administration to re-prioritize renovations based on this unprecedented decision. In addition, because of the State's inability to sell bonds, two projects that are in design will be put on hold after the Division of the State Architect (DSA) approves them and will be submitted to the State Chancellor's Office seeking "Authorization to Bid".

Compilations of site-specific activities which have recently been completed or are currently in design, pre-construction, or under construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2009, but are subject to change.



--Conceptual Image of Cañada College's Primary Gateway--

**Completed Projects** – The following projects were completed in the Summer or Fall of 2008:

- Pony Espresso Concession Stand
  - Construction completed June 2008
- Buildings 16,18 Science and Engineering Modernization
  - Construction completed Fall 2008

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

- New Building 7 Facilities Maintenance Center
  - Construction phase: February 2008 - March 2009
- Gateways, Circulation and Parking Project
  - Construction phase: May 2008 - April 2009
- Building 8 Administration Phase 2 Modernization
  - Construction phase: July 2008 - March 2009

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

- Buildings 5,6 Student Center/Classroom Modernization (State-funded project)  
This project has been put on hold pending sale of State bonds. Design will continue through DSA approval and the project will be submitted to the State Chancellor's Office seeking "Authorization to Bid" to be in compliance with the District's contract with the State.
- Campus Security Office
- Building 1, Gymnasium: Cost effective face lift to provide temporary expansion of Fitness Center after the Facilities department moves into their new building

**Future State Capital Outlay Funded Projects** –The State has informed the District that the following project will compete in the 2010-2011 fiscal year State Capital Outlay cycle:

- Building 1 Gymnasium Modernization

Approved, but not funded in the 2008-2009 cycle and is now re-competing for State funds as part of the 2010-2011 cycle

The following project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project and will be funded in the 2010-2011 funding cycle:

- Electrical Infrastructure Upgrades
  - Planning for this project will begin during the 2009 Spring semester



--Conceptual Rendering of CSM B10N (Student Center)--

**Completed Projects** – The following projects were completed in time for the Spring 2009 semester opening:

- Building 16 Classroom Modernization Phase 3
  - Modernization of Corridors, Lobbies, Restrooms and new Internal Lift installed
- Buildings 2,4 Fine Arts Complex Modernization
  - Modernization of Classrooms and Offices
- Building 14 Classroom Modernization Phase 2
  - Modernization of Classrooms, Corridors, Lobbies and Student Lounges
- CIP2 Design-Build Project
  - Demolition of Buildings 5,6
  - Demolition of Buildings 10, 11, 13

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

- CIP2 Design-Build Project
  - New Building 5N Allied Health and Wellness  
Construction Period: Fall 2008 - Spring 2010
  - New Building 10N Student Center  
Construction Period: Spring 2009 - Spring 2011
  - Site Work  
Construction Period: Spring 2009 - Spring 2011
- Buildings 12,15,17,34 Design Build Modernization
  - Building 12  
Construction Period: Spring 2009 - Spring 2012
  - Building 15  
Construction Period: Spring 2009 - Summer 2009
  - Building 17  
Construction Period: Fall and Winter 2009
  - Building 34  
Construction Period: Spring 2011- Summer 2011

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

- Building 9 Modernization
  - Cost effective renovation specifically designed to improve accessible restrooms, update KCSM FM studio space, building waterproofing, modernize library classroom and improve wireless and electrical connectivity in the library
  - Design and Pre-Construction: Spring 2009
  
- North Gateway (Demolition of Buildings 21-29) Project (State -funded project)
  - Increment 1- Electrical Load Center 4 Replacement; Increment 2 - Demolition of Buildings 21-27 and 29
  - Construction of new North Gateway  
 This project has been put on hold pending sale of State bonds. Design will continue through DSA approval and the project will be submitted to the State Chancellor’s Office seeking “Authorization to Bid” to be in compliance with the District’s contract with the State.
  
- South East Infrastructure Project
  - Pre-Construction and Design: Fall 2008
  - Construction Period: Spring 2009

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following project will compete in the 2010-2011 fiscal year State Capital Outlay cycle:

- Modernization of CSM Building 8, Gymnasium



--Conceptual Rendering of Skyline College Building 4N--

**Completed Projects** – The following project was completed in the Fall 2008 semester:

- Building 7 Science and Allied Health
  - Construction completed : December 2008

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

- Replacement Facilities Maintenance Center
  - Construction Phase: Spring 2008 – Spring 2009
  
- Corporation Yard
  - Construction Phase: Fall 2008 – Spring 2009
  
- CIP2 Design-Build Project
  - New Building 4 Multicultural Center, Cosmetology, Classroom and Administration Offices
  - Construction Phase: Spring 2009 – Spring 2011

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

- Building 5 Modernization
  - Pre-Construction Phase and Design: Spring 2009
- Buildings and Sitework of CIP2 Skyline College Design-Build Project
  - Gateways and Quad Construction
  - New Building 11 Auto Transmission
  - Parking, Paving, Sidewalk, Roadway Upgrade work
  - Design and Construction period: Spring 2008 - Spring 2011

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following project will compete in the 2010-2011 fiscal year State Capital Outlay cycle:

- Skyline B1 Modernization Phase 4: Theatre Renovation

The following project was approved and funded as a Priority A-4 Immediate Infrastructure Failure Project and will be funded in the 2010-2011 funding cycle:

- Electrical Infrastructure Upgrades
  - Pre-Construction and Design: Spring 2009

The State has frozen reimbursements to construction projects. The sudden cutoff in infrastructure funding greatly impacts SMCCCD. In December, the District submitted invoices totaling \$2.1 million to the State Chancellor's office but the invoices did not make it in time for submittal to the Department of Finance. Although payment has not been received, we are continuing to build our State -funded projects using local bond funds.

In its 2009-10 Budget Analysis Series report the LAO provided the following description of the State's Pooled Money Investment Account (PMIA):

**What Is the PMIA?** The PMIA is the State's short-term savings account. Moneys in the General Fund and State special funds are held in the PMIA and invested according to conservative guidelines. Some cities, counties, and other local entities also invest in the Local Agency Investment Fund (LAIF), which is a separate part of the PMIA. As of November 2008, the PMIA had a balance of \$63 billion, of which \$21 billion was in the LAIF.

**Who Administers the PMIA?** The Investment Division of the State Treasurer's Office manages the PMIA. The PMIA is governed by the Pooled Money Investment Board (PMIB), which is chaired by the Treasurer and also includes the Controller and the Director of Finance. In addition to the PMIB, the Local Investment Advisory Board—a five-member board also chaired by the Treasurer—provides oversight for the LAIF.

**Why Did the PMIB Cut Off Funding for Infrastructure Projects?** The State's weakening cash cushion has affected the balances of the State's portion of the PMIA. Under State law, the PMIA provides short-term loans (known as "AB 55 loans") to jump start projects funded by the future sale of State general obligation and lease-revenue bonds. The AB 55 loans are repaid from State bond or commercial paper issues. On December 17, 2008, the PMIB voted to begin the process of shutting down the AB 55 loan program, which may put a halt on hundreds of infrastructure projects. The deterioration of the State's cash cushion in the PMIA and the State's inability to access the bond or note markets—due in part to its budget and cash crises—were the reasons cited for the action. By addressing these budget and cash crises, the Legislature would lay the groundwork for the PMIB to restart the AB 55 loan program.

**Enterprise Fund**

**Bookstores**



The following data reflects Bookstore operations for the fiscal year 2008-09 through December 31, 2008.

<b>Bookstore Sales</b>	<b>2008-09</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$3,546,499	\$3,442,538	\$103,961	3.02%
Computer Products Sales	750,873	494,696	256,177	51.78%
Total Merchandise Sales	\$4,297,732	\$3,937,234	\$360,138	9.15%
Textbook Rental Sales	70,162	53,793	16,368	30.43%
Total Sales	\$4,367,533	\$3,991,027	\$376,507	9.43%



Regular merchandise sales have increased modestly this year compared to last year by \$103K or 3%. Computer product sales increased dramatically over the same period last year with a 51% increase. The increase is attributed to increased orders for computers through the District as well as strong holiday sales and a partnership with Dell computers where the Bookstores are selling Dell products in the store. This partnership is actually quite remarkable as Dell has always been an exclusively on-line retail provider. With changes in the marketplace, Dell has seen the value of partnering with specific retail outlets to sell their products in the store; this partnership with the District Bookstores has taken much work and planning with the Dell team; special thanks go to Kevin Chak, manager of the Skyline Bookstore for taking the lead working with Dell staff.

Course materials sales, comprised of the sale of new books, used books, course packs and rental books, were mixed. While overall textbook unit sales increased only 1% Districtwide, the sale of used textbooks increased 8%, course packs increased 7% and textbook rentals increased 33%. This is very significant as each of these categories represent a significant cost savings to students. The used book and textbook rental programs have saved students \$295K and \$212K in textbook costs respectively thus far in the academic year. The increase in course pack sales also represents a savings to students. Course packs are a compilation of copyrighted and non-copyrighted materials, legally processed by the Bookstore staff and assembled for sale to students. Course packs contain only the material that an instructor chooses. Course packs are generally significantly less expensive than textbooks. Since Fall 2005, the textbook rental program has served over 10,000 students. The textbooks rented during this period would have cost students \$1,342,680 if they were purchased at full retail. The textbooks were rented for \$335,670 saving students \$1,007,010! The Bookstore team is very proud of this accomplishment and continues to work with faculty at each campus to identify additional titles to add to the program.



Comparative figures are shown below:

<b>Bookstore Recap</b>	<b>2008-09</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Total Merchandise Sales	\$4,297,372	\$3,937,234	\$360,138	9.15%
Textbook Rental Fees	70,162	53,793	16,368	30.43%
Cost of Goods Sold	3,116,027	2,817,985	298,042	10.58%
Gross profit	1,251,507	1,173,042	78,464	6.69%
Total Operating Expenses	1,392,360	1,177,374	214,987	18.26%
Net Income from Operations	(140,854)	(4,332)	(136,522)	(3151.73)%
Interest and Other Income	167,081	191,979	(24,898)	(12.97)%
Net Income Before Other Expenses	26,227	187,647	(161,420)	(86.02)%
Other Exp--Admin Salary and Benefits	53,081	38,362	14,719	38.37%
Other Exp--District Support	40,688	39,618	1,070	2.70%
Net Change in Fund Balance	(\$67,541)	\$109,668	(\$177,209)	(161.59)%

Cost of goods increased in line with the increase in computer sales. Computer sales derive little to no margin (a commission is paid on the sales) and an increase in sales has a direct, equal impact on cost of sales. Total operating expenses increased by 18.26% over the same period last year. Operating expenses have increased due to the increase in salary and benefits compared to the prior year as well as substantially increased freight costs. Additionally, the loss in the Bookstore investment pool due to the collapse of Lehman Brothers was taken in October causing not only an increase in operating expenses but also a significant drop in profitability. Many other line item direct expenses are actually lower this year than the prior year. Interest and other income are down due to lower interest rates this year as well as the timing of some commission payments from Apple and Dell.

### Cafeterias

Pacific Dining, under the leadership of Rick McMahon, Enrique Alonso and Octavio Amezcua operate the food service at the three District Colleges after being awarded the contract in June 2007. College of San Mateo has procured both a mobile kitchen to augment operations with the demolition of Building 5 (where the CSM cafeteria was previously housed) and a satellite food operation (kiosk) to serve the central campus. KJ Café has contracted to operate beverage and snack kiosks at both Skyline and College of San Mateo. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

The following data reflects Cafeteria operations for the fiscal year 2008-09 through December 31, 2008.

<b>Cafeteria Recap</b>	<b>2008-09</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$54,783	\$61,228	(\$6,445)	(10.53)%
Vending Income	40,746	27,988	\$12,758	45.58%
Interest Income	4,813	12,785	(\$7,972)	(62.35)%
Other Income	500	500	\$0	0.00%
Expenditures	106,764	107,194	(\$429)	(0.40)%
Net Change in Fund Balance	(\$5,922)	(\$4,692)	(\$1,230)	(26.22)%

Compared to the first quarter 2007-08, food service income has declined by 10.5%. This is due in large part to the impact of construction at both the CSM and Cañada campuses. Further, the CSM campus had very limited food service over the Summer session due to the demolition of Building 5. The decline was at almost 40% at the end of the first quarter indicating that we are making steady progress. We expect to finish the year with a slight increase in our income.

Vending income has increased 45% (income from the Pepsi and Action Vending machines). District Auxiliary Services has worked very closely with our vendor partners, the Student Activities Coordinators on each campus as well as our construction partners at each campus to locate machines in the best, easily accessible areas on campus. We are also benefitting from the presence of the construction teams themselves who are patronizing the machines regularly. This is of significant benefit to our students who receive all of the vending income from the District to support their endeavors. Interest income decreased dramatically. Like the Bookstore fund, the Cafeteria fund took a loss after the adjustment made in October for the investment portfolio loss experienced by the County Pool.

The vending income is used primarily for Associated Students activities for all three Colleges. While income from the food service and vending contracts enables the District to provide services to students and staff, the program must be self-supporting. The Cafeteria fund provides for the long-term maintenance and upgrade of aging facilities and equipment, as well as expenses relating to the ongoing operational requirements under the food service and vending contracts.

### **Child Development Fund**



The Child Development Fund (Pages 68-72) 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 under a single General Center Child Development agreement from the California Department of Education. Cañada College has subcontracted its portion of the General Center agreement to the City of Pacifica since 2006-07.

### **Trust Fund (Student Aid)**

Awards for Fall 2008 are reflected in this report and total \$3,963,940, an increase of \$924,107 over the same period last year. Additional Fall 2008 awards, along with those for Spring 2008, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 74-78.

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.

### **Retirement Reserve Fund**

Due to the financial crunch, the normal Board approved transfer of \$1,500,000 from the general fund into the retirement reserve account did not occur in the Fall. When the 2008-09 Final Budget Report was prepared in Summer 2008, the fund balance was expected to be approximately \$35 million at the end of the current fiscal year. The downturn in the economy may affect the fund balance projection estimate consisting of revenue and interest by the time the fiscal year closes on June 30, 2009.

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 80.

**Associated Students**

The following data reflects Associated Students operations for fiscal year 2008-09 through December 31, 2008.

<b>ASB Total Income</b>	<b>2008-09</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$61,786	\$55,095	\$6,692	12.15%
College of San Mateo ASB	117,648	112,302	5,346	4.76%
Skyline College ASB	96,407	88,110	8,297	9.42%

<b>ASB Total Expenditures</b>	<b>2008-09</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$14,756	\$24,989	(\$10,233)	(40.95)%
College of San Mateo ASB	117,032	60,114	56,918	94.68%
Skyline College ASB	76,272	35,069	41,203	117.49%

Activity card sales are the major source of income for the Associated Students. Cañada has recorded a 7.07% increase this year; CSM has recorded a 1.12% increase and Skyline has recorded a 10.39% increase. The increase in enrollment at all three Colleges has contributed to card sales.

Expenditures of the ASBs include normal operating expenses (office supplies, activity card and other miscellaneous expenses) as well as student programs, scholarships and club assistance supporting campus life. During the first quarter, both ASBs at Skyline and CSM have reported losses from the County Investment Pool. The losses are \$27,502 for Skyline and \$34,625 for CSM. Cañada has no investment in the County Pool and accordingly there was no loss.

Below is a comparison of the Net Income from ASB Operations:

<b>ASB Net Income</b>	<b>2008-09</b>	<b>2007-08</b>	<b>\$ Change</b>	<b>%Change</b>
Cañada College ASB	\$47,030	\$30,106	\$16,925	56.22%
College of San Mateo ASB	616	52,188	(\$51,571)	-98.82%
Skyline College ASB	45,961	53,041	(\$7,081)	-13.35%

A summary of program and activities and detail financial statements are appended under the Supplemental Information section of this Budget Report.

**Cañada students**



**Skyline students**



## **GASB 45**

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. Unlike PERS and STRS, these retirement costs are not pre-funded. Instead, the District pays each year's cost out of the current year's budget, also called the "pay as you go" method.

On June 25, 2008, the Board approved a contract with RPM Consultant Group to establish a retirement board, codify the District's "substantive plan" separately from the various collective bargaining agreements and issue requests for proposals for the management of the investment of these funds. A committee comprising of District and union representatives has been reviewing proposals. An irrevocable trust will be established after the Board approves the plan. Once the trust is established and funds are deposited, the District will be able to use the funds towards reducing the post-retirement benefits liability. Putting funds in the trust reduces the amount of the liability the District must recognize annually and it also increases interest earnings. State law allows the post-retirement trust fund to be invested in longer term instruments that can have higher returns than short-term investments.

GASB 45 requires the District to amortize and record its liability for Other Post-Retirement Benefits but it does not require districts to fund its retiree health and welfare benefits. In addition, it requires systematic, accrual-based measurement and recognition of the expense over employees' years of service and requires districts to provide information regarding the progress being made to fund the plan. Many districts have utilized cash accounting methods but will now need to implement full accrual accounting that creates the ongoing expense plus "catch up" liability. Expense and liability are based on annual required contribution (ARC) as calculated by an actuary. ARC consists of the normal cost or expense, the amortization of unfunded accrual liability for up to 30 years, and the interest adjustment if there is no funding through a plan.

### **Post-Retirement Benefit Actuarial Study**

During the last actuarial study in January 2007, the retirement fund liability was estimated at close to \$150 million. A new actuarial study will be performed in the spring after the results of the retirement incentives are known. A study will be performed every two years. This study will determine the total liability as of that date and will also determine the amount of the liability the District will have to recognize each year. If that money is set aside each year, there will not be a liability on the books. Without this liability, our credit rating will improve and lower our cost of borrowing.

The District is paying over \$6 million each year in the "pay as you go" payments for current retirees. In addition, the District has been setting aside \$1.5 million every year towards this liability and the Reserve for Post-Retirement Benefits (Fund 8) will have accrued over \$35 million by the end of June 2009, including interest.

### **District Housing**

In 2004, SMCCCD broke ground and built 44 affordable housing units called College Vista for staff and faculty near the campus of College of San Mateo adjacent to the District Office. It offers high quality, below-market rental housing for employees of the District. It has now been in existence for more than three years and has proven to be a success according to the current District occupants. About 59% of College Vista residents work at either College of San Mateo or the District Office and walk to work.

In 2008, plans were approved by various authorities and agencies to build 60 affordable staff and faculty housing units near the campus of Cañada College. After months of hearings, the Redwood City Planning Commission

gave the final approval needed for the Cañada Vista project on July 1, 2008. The approval culminated a protracted entitlement process that included 15 separate public meetings and dozens of community meetings. The vote was 5-0 to grant a Planned Development Permit for the project and the commission was highly complimentary about the project. The grading plans were submitted to the City in July and the District obtained a grading permit by September. Education Housing Partners conducted the bidding process for grading and received five bids. After reviewing all proposals, O.C. Jones was chosen. They are a very large contractor and will have the machinery to deal with the subcutaneous rock that is known to exist on the site. At the Board's request, a prequalification process is in progress for the bidding process for a general contractor. The start date for construction of Cañada Vista was moved from October 2008 to March or April of 2009.

Like College Vista, the new development at Cañada College would be a top-quality construction project, comparable to other new developments in the area. District employees could live in these apartments at below market rents and, during that time, bank the rent savings for an eventual down payment on a home purchase. When the employee is ready to purchase a home, the District could provide down payment assistance with very favorable loan terms to assist in that purchase.

### **Accreditation**

In October 2007, all three Colleges were visited by distinct 10-member teams representing other community colleges across the State. The teams met with various College groups to verify contents of the Self-Studies the Colleges had prepared to address the accreditation standards.

Skyline's accreditation was reaffirmed and Skyline is required to complete a progress report by October 2009. The College of San Mateo and Cañada were required to complete two successive progress reports, one in October 2008, and a follow up report in October 2009. After further work on addressing team recommendations on their reports submitted last October to the Commission, both Colleges have been reaffirmed as fully accredited.

The accreditation cycle repeats every six years. All colleges are required to file a mid-term report after a comprehensive evaluation due in October 2010. The next scheduled visit will occur in Fall 2013.

### **Payroll News**

For over two years, District paychecks have been issued in-house. The District has been able to produce its own payroll since the County Office of Education approved the District's request to become "fiscally accountable" in 2005. The District now works directly with the County Controller instead of the County Office of Education.

In Spring 2008, manual timesheets for students and short term employees were automated using "web time entry." Through the use of WebSmart on the internet, student workers and some groups of employees enter their work hours online which are approved electronically. The web-enabled method of processing timesheets facilitates employee time tracking, scheduling, and reporting as well as assists in reducing labor expenses. Managers and approvers stay informed with real-time reports which ultimately cuts payroll costs. The next phase of implementation is the automation of recording overtime hours for full time staff.

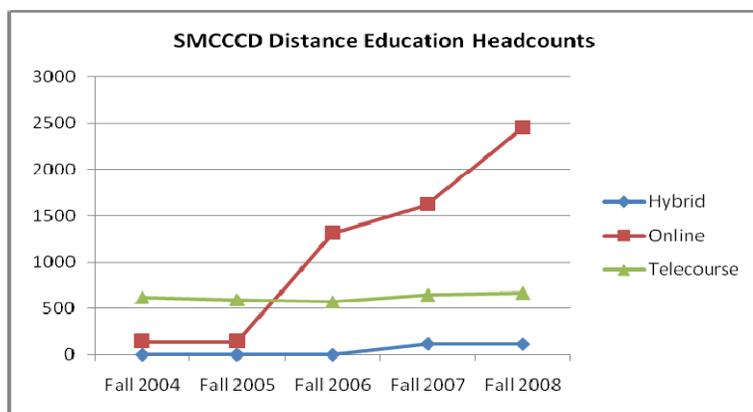
Beginning 2008, anyone who received a paycheck through the Banner system is able to access payroll information such as his or her paystub, W-2 and other benefits and deductions using WebSmart. Updating employee information is also available. A few features such as leave balances, emergency contacts, and cell phone emergency notifications have been available to employees via WebSmart for some time.

As a cost saving measure, effective January 2009, the Payroll department no longer prints or mails out pay advices or check stubs for those who are signed up for direct deposit as these are available for viewing and printing online.

### Distance Education

The California Community College System Strategic Plan and the District’s own research demonstrate a clear need for expanding access to a population that is increasingly mobile, technically savvy and desirous of alternative access to learning. One of the best ways to satisfy student demands is to expand existing technology-assisted learning. The Distance Education Advisory Committee (DEAC) has been established with three subcommittees reviewing three categories of key issues: curriculum standards, resource allocation, and selection of technology platforms. For more information, please visit: <http://www.smccd.edu/edservplan/deac/>

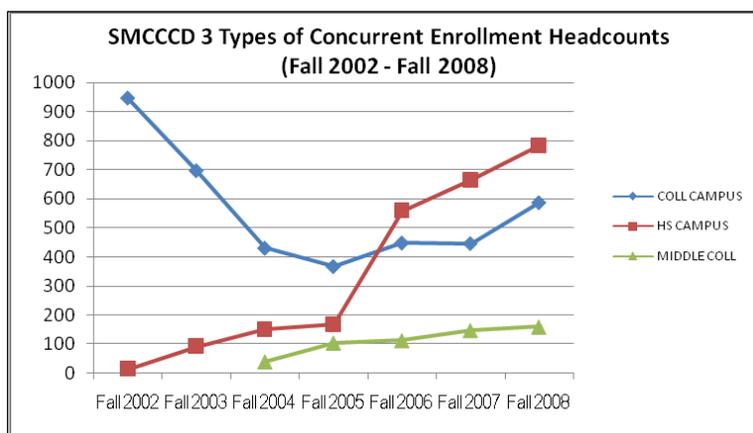
The Districtwide effort to expand and promote distance education has contributed to growth in online enrollments. The District has adopted a complementary course management system, invested in professional development to train faculty on the use of the system and online pedagogical best practices, and funded a number of new online courses. DEAC is coordinating this effort and has developed and implemented the District Distance Education Plan in 2008.



Along with the Colleges’ ongoing efforts in distance education there has been dramatic growth in online distance education headcounts. The online student headcounts, by far the largest distance education population, increased by 51.4% from Fall 2006 to Fall 2008, more than reaching the annual goal of 20% per year established in the distance education plan. For telecourses, student headcounts increased by a mere 3.5% and hybrid course student headcounts decreased by 3.4%.

### Concurrent Enrollment

The District and the three Colleges have enhanced existing efforts and initiated new ones to further strengthen partnerships with high school districts, to increase parent awareness, to streamline processes, and to adapt to new challenges. The District is also investigating potential partnerships with external providers that can assist us in delivering online curriculum to concurrently enrolled students. Finally, efforts are underway to comprehensively examine existing efforts for the purpose of developing an integrated and collaborative College Connection work plan.



The growth in concurrent enrollment is an ongoing, continuing effort. It is also subject to the restrictions of specific State laws and it involves many partners: high school districts, students’ parents, and neighboring college districts which compete for high school students with us. In spite of this, our Colleges have made solid progress. In terms of student headcounts, compared to Fall 2007, concurrent enrollment students grew by 21.6% Districtwide (from 1259 in Fall 2007 to 1,531 to Fall 2008). The number of concurrent enrollment students enrolled in high school campuses grew by 17.9%; enrolled in courses offered on College campuses grew by 31.7%; and Middle College students grew by 8.1%.

offered on College campuses grew by 31.7%; and Middle College students grew by 8.1%.

## Technology News

The last upgrade to the District servers that support SunGard/Banner administrative information systems was in July 2004. Since then the District completed the migration of Banner to Release 7 and implemented Banner payroll. A number of improvements were included in this upgrade including the implementation of the fixed assets module, a new service to provide the capability to send emergency text messages to students, faculty and staff, the ability to automate financial aid awards using direct deposit and numerous web-based self-service capabilities for students, faculty and staff.

In Fall 2008, IBM hardware was purchased to support the continued growth of Banner services. Among the major projects scheduled to be deployed are: migration to Banner release 8.x by the end of 2009; implementation of the CCC TRANS system for electronic interchange of student academic transcript data with CSU's, UC's and other California community colleges; integration of account creation and maintenance of Google student email accounts within Banner; and continuation of the implementation of the Banner Degree Audit and Curriculum Advising and Program Planning (CAPP) module.



As part of a larger initiative to provide disaster recovery services for the District, the upgrade also included hardware to establish a backup site for Banner and email services to be hosted at a remote location separate from the District's Information Technology Services (ITS) department. These remote servers will be continually refreshed with up-to-date information and will be ready to handle production processing should a disaster occur at the primary computer center.

At the Board retreat in early February, ITS presented data about equipment replacement and support. In 2004-05, there were a total of 3,305 computers at the District and this number has now risen to 4,443. There are a variety of printers throughout the District totaling 1,134. Almost two thirds of computers are installed in computer labs and one third are used by faculty and staff. There are currently 229 "smart classrooms" in the District. A "smart classroom" is configured to include: a high resolution projector, a screen, a sound system for amplifying audio, a DVD player, and wireless network support. It is constructed to allow faculty to easily connect to the projector and wireless network.

It is becoming increasingly clear that a "replacement cycle" for computers is necessary. A long-term plan must be developed and implemented to support the replacement of technology-based equipment at the Colleges. The computer life-cycle is normally between three to four years. Current practice is for computers to be reallocated when new ones are purchased to ensure maximum life and utilization. In addition, some network equipment is reaching end-of-support from vendors. Funding these technology needs will require more discussion with the administration and the Colleges in the months ahead.

## Museum of Tolerance

On May 29, 2002, the Board of Trustees approved an annual allocation of \$50,000 to support Museum of Tolerance training and follow-up activities for District employees and trustees. Since 2000, the San Mateo County Community College District has sent groups of 20 employees to the Museum of Tolerance training in Los Angeles. The 17<sup>th</sup> group visited the Museum in the Fall of 2008. Shortly after the visit, however, it was decided to suspend future workshops in light of the tight budget situation.

*This page intentionally left blank*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

Page 27 – **SMCCCD Funds Chart**

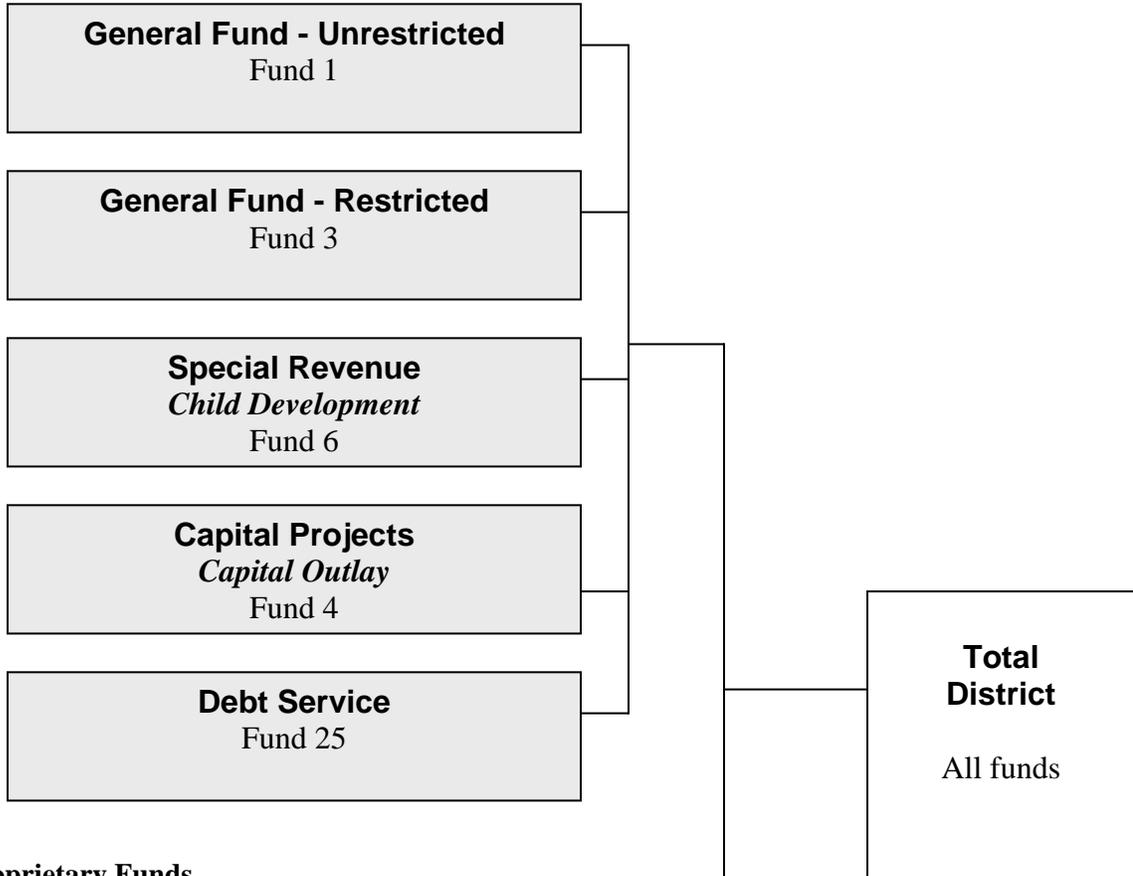
Page 28 – **2008-09 Adoption Budget**

Page 30 – **2008-09 Mid-Year Actuals**

*This page intentionally left blank*

# San Mateo County Community College District Funds

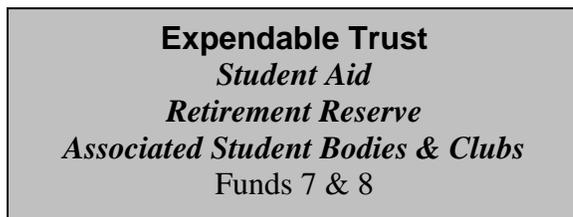
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District**  
**2008-2009**  
**Final Budget - All Funds**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

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

**Revenue**

1	Federal Revenue	0	3,161,503	33,000	0	0
2	State Revenue	42,037,918	11,226,925	558,100	18,085,066	0
3	Local Revenue	74,712,283	10,290,279	217,912	17,958,800	32,034,500
4	<b>Total Revenue</b>	<b>116,750,201</b>	<b>24,678,707</b>	<b>809,012</b>	<b>36,043,866</b>	<b>32,034,500</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	52,453,750	4,489,892	180,827	331,200	0
7	Classified Salaries	25,404,710	7,966,601	527,734	2,620,394	0
8	Employee Benefits	25,001,468	3,387,906	297,753	931,948	0
9	Materials & Supplies	3,283,113	2,901,703	77,300	3,646,295	0
10	Operating Expenses	13,774,640	5,265,639	95,150	12,296,003	0
11	Capital Outlay	137,860	629,767	0	87,977,631	0
12	<b>Total Expenses</b>	<b>120,055,541</b>	<b>24,641,507</b>	<b>1,178,764</b>	<b>107,803,471</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	914,423	381,396	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(2,910,559)	(114,739)	0	0	0
16	Contingency	2,030,001	0	0	0	0
17	Other Out Go	(187,645)	(836,884)	0	0	(32,129,136)
18	<b>Total Transfers/Other</b>	<b>(1,068,203)</b>	<b>(37,201)</b>	<b>381,396</b>	<b>0</b>	<b>(32,129,136)</b>

**Fund Balance**

19	Net Change in Fund Balance	(4,373,542)	(0)	11,644	(71,759,605)	(94,636)
20	Beginning Balance, 7/1/07	10,312,552	2,976,966	177,874	481,025,247	26,772,227
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/08</b>	<b>5,939,010</b>	<b>2,976,966</b>	<b>189,518</b>	<b>409,265,642</b>	<b>26,677,591</b>

**San Mateo County Community College District  
2008-09  
Final Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	7,000,429	0	10,194,932	1	
0	0	0	485,928	0	72,393,938	2	
9,000,000	246,720	210,000	0	1,094,000	145,764,495	3	
<b>9,000,000</b>	<b>246,720</b>	<b>210,000</b>	<b>7,486,357</b>	<b>1,094,000</b>	<b>228,353,364</b>	4	
6,220,000	0	0	0	0	6,220,000	5	
0		0	0	0	57,455,668	6	
1,403,918	20,000	27,109	0	0	37,970,465	7	
382,035	4,500	9,508	0	0	30,015,118	8	
0	69,373	10,000	0	0	9,987,784	9	
742,700	115,500	1,063,000	0	2,250	33,354,882	10	
0	0	0	0	0	88,745,258	11	
<b>8,748,653</b>	<b>209,373</b>	<b>1,109,617</b>	<b>0</b>	<b>2,250</b>	<b>263,749,175</b>	12	
					0		
					0		
0	0	0	114,739	1,500,000	2,910,558	13	
0	0	0	0	0	0	14	
					0		
0	0	0	0	0	(3,025,298)	15	
0	0	0	0	0	2,030,001	16	
0	0	0	(7,664,596)	0	(40,818,261)	17	
<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,549,857)</b>	<b>1,500,000</b>	<b>(38,903,000)</b>	18	
					0		
					0		
251,347	37,348	(899,617)	(63,500)	2,591,750	(74,298,811)	19	
6,181,924	408,068	6,445,054	192,001	32,836,442	567,328,353	20	
0	0	0	0	0	0	21	
<b>6,433,271</b>	<b>445,415</b>	<b>5,545,437</b>	<b>128,501</b>	<b>35,428,192</b>	<b>493,029,542</b>	22	

**San Mateo County Community College District  
2008-2009**

**Second Quarter Actuals - All Funds**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

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

**Revenue**

1	Federal Revenue	0	1,208,606	8,502	0	0
2	State Revenue	13,360,720	4,596,203	230,080	3,757,186	11,134,062
3	Local Revenue	17,049,323	4,428,222	128,576	(21,641,720)	547,411
4	<b>Total Revenue</b>	<b>30,410,043</b>	<b>10,233,031</b>	<b>367,159</b>	<b>(17,884,534)</b>	<b>11,681,473</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	24,774,891	2,182,860	86,054	78,971	0
7	Classified Salaries	12,094,559	3,926,137	264,544	1,326,057	0
8	Employee Benefits	12,036,238	1,576,199	144,876	410,800	0
9	Materials & Supplies	1,004,642	728,938	39,375	2,873,986	0
10	Operating Expenses	4,696,453	1,776,230	174	6,079,836	0
11	Capital Outlay	92,345	48,815	0	40,744,968	0
12	<b>Total Expenses</b>	<b>54,699,127</b>	<b>10,239,179</b>	<b>535,023</b>	<b>51,514,618</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$0	38,757	144,840	0	0
14	Other Sources	1,097	0	0	0	0
15	Transfers out	(159,840)	(78,817)	0	(77,000)	0
16	Contingency	(0)	0	0	0	0
17	Other Out Go	0	(382,844)	0	0	(24,251,784)
18	<b>Total Transfers/Other</b>	<b>(158,743)</b>	<b>(422,904)</b>	<b>144,840</b>	<b>(77,000)</b>	<b>(24,251,784)</b>

**Fund Balance**

19	Net Change in Fund Balance	(24,447,828)	(429,052)	(23,024)	(69,476,152)	(12,570,311)
20	Beginning Balance, 7/1/08	10,312,552	2,976,966	177,874	481,025,247	26,772,227
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 12/31/08</b>	<b>(14,135,276)</b>	<b>2,547,914</b>	<b>154,850</b>	<b>411,549,095</b>	<b>14,201,916</b>

**San Mateo County Community College District**  
**2008-09**  
**Second Quarter Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	3,578,508	0	4,795,617		
0	0	(233,620)	260,886	0	33,105,517	2	
4,534,614	108,624	1,029,163	328,689	(232,222)	6,280,680	3	
<b>4,534,614</b>	<b>108,624</b>	<b>795,543</b>	<b>4,168,083</b>	<b>(232,222)</b>	<b>44,181,814</b>	<b>4</b>	
3,116,027	0	0	0	0	3,116,027	5	
0	0	39,234	0	0	27,162,009	6	
721,921	10,761	12,183	0	0	18,356,162	7	
192,917	2,444	0	0	0	14,363,474	8	
15,556	0	0	0	0	4,662,497	9	
555,734	101,342	176,670	0	25,904	13,412,344	10	
0	0	0	0	0	40,886,127	11	
<b>4,602,155</b>	<b>114,547</b>	<b>228,087</b>	<b>0</b>	<b>25,904</b>	<b>121,958,640</b>	<b>12</b>	
0	0	0	40,052	0	223,648	13	
0	0	0	0	0	1,097	14	
					0		
0	0	0	0	0	(315,656)	15	
0	0	0	0	0	(0)	16	
0	0	0	(3,963,940)	0	(28,598,568)	17	
<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,923,888)</b>	<b>0</b>	<b>(28,689,479)</b>	<b>18</b>	
(67,541)	(5,923)	567,456	244,195	(258,126)	(106,466,306)	19	
6,181,923	408,068	6,445,054	192,001	32,836,442	567,328,354	20	
0	0	0	0	0	0	21	
<b>6,114,382</b>	<b>402,145</b>	<b>7,012,510</b>	<b>436,196</b>	<b>32,578,316</b>	<b>460,862,048</b>	<b>22</b>	

*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**  
**2008-2009 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actuals To Date	% To Date	
<b>Revenue</b>								
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	1,502,439	1,276,207	1,203,012	1,647,086	1,647,846	1,500,864	91%	3
<b>4 Total Revenue</b>	<b>\$1,502,439</b>	<b>\$1,276,207</b>	<b>\$1,203,012</b>	<b>\$1,647,086</b>	<b>\$1,647,846</b>	<b>\$1,500,864</b>	<b>91%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$4,012,828	\$4,309,996	\$4,971,006	\$10,001,011	\$10,071,818	\$5,036,482	50%	5
6 Classified Salaries	1,191,860	1,489,629	1,588,036	3,368,686	3,325,286	1,644,606	49%	6
7 Employee Benefits	1,135,023	1,261,186	1,417,622	3,172,888	3,174,140	1,482,444	47%	7
8 Materials & Supplies	82,522	100,603	106,384	382,872	404,853	55,670	14%	8
9 Operating Expenses	232,127	238,420	255,551	141,446	195,844	276,635	141%	9
10 Capital Outlay	536	0	20,335	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$6,654,897</b>	<b>\$7,399,834</b>	<b>\$8,358,934</b>	<b>\$17,066,903</b>	<b>\$17,171,940</b>	<b>\$8,495,837</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	20	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(10,721)	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
<b>17 Total Transfers/Other</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,721)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,152,438)	(\$6,123,627)	(\$7,155,922)	(\$15,430,538)	(\$15,524,094)	(\$6,994,973)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$5,152,438)</b>	<b>(\$6,123,627)</b>	<b>(\$7,155,922)</b>	<b>(\$15,430,538)</b>	<b>(\$15,524,094)</b>	<b>(\$6,994,973)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$24	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,853,327	3,416,342	3,062,043	3,095,584	3,096,463	3,184,256	103%	3
<b>4 Total Revenue</b>	<b>\$3,853,327</b>	<b>\$3,416,366</b>	<b>\$3,062,043</b>	<b>\$3,095,584</b>	<b>\$3,096,463</b>	<b>\$3,184,256</b>	<b>103%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$9,196,110	\$10,333,687	\$10,892,931	\$20,825,154	\$21,066,526	\$10,851,704	52%	5
6 Classified Salaries	2,476,894	2,856,946	2,996,085	\$6,376,032	\$6,384,199	3,100,637	49%	6
7 Employee Benefits	2,601,056	2,839,374	3,008,932	\$6,537,423	\$6,542,095	3,150,515	48%	7
8 Materials & Supplies	166,489	167,995	190,635	\$451,545	\$466,430	182,415	39%	8
9 Operating Expenses	530,304	425,921	632,186	\$1,128,016	\$1,649,382	568,722	34%	9
10 Capital Outlay	10,104	11,426	0	\$0	\$0	0	0%	10
<b>11 Total Expenses</b>	<b>\$14,980,957</b>	<b>\$16,635,349</b>	<b>\$17,720,769</b>	<b>\$35,318,170</b>	<b>\$36,108,632</b>	<b>\$17,853,993</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,571	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	48,432	4,302	0	0	0	0	0%	13
14 Transfers out	0	0	0	(250,143)	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
<b>17 Total Transfers/Other</b>	<b>\$54,003</b>	<b>\$4,302</b>	<b>\$0</b>	<b>(\$250,143)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$11,073,627)	(\$13,214,681)	(\$14,658,726)	(\$32,472,728)	(\$33,012,169)	(\$14,669,737)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$11,073,627)</b>	<b>(\$13,214,681)</b>	<b>(\$14,658,726)</b>	<b>(\$32,472,728)</b>	<b>(\$33,012,169)</b>	<b>(\$14,669,737)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
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	2,726,873	2,499,473	2,324,999	3,113,228	3,161,755	2,537,156	80%	3
<b>4 Total Revenue</b>	<b>\$2,726,873</b>	<b>\$2,499,473</b>	<b>\$2,324,999</b>	<b>\$3,113,228</b>	<b>\$3,161,755</b>	<b>\$2,537,156</b>	<b>80%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$6,816,622	\$7,351,605	\$7,959,620	\$16,146,899	\$16,618,547	\$8,606,647	52%	5
6 Classified Salaries	1,885,177	2,204,116	2,267,351	4,812,160	4,812,160	2,275,338	47%	6
7 Employee Benefits	1,913,461	2,027,078	2,151,004	4,650,649	4,652,358	2,307,425	50%	7
8 Materials & Supplies	173,881	199,172	231,772	449,521	474,711	255,504	54%	8
9 Operating Expenses	377,290	438,279	377,174	799,982	857,862	443,177	52%	9
10 Capital Outlay	2,109	32,914	16,468	81,648	81,648	7,167	9%	10
<b>11 Total Expenses</b>	<b>\$11,168,539</b>	<b>\$12,253,164</b>	<b>\$13,003,389</b>	<b>\$26,940,859</b>	<b>\$27,497,286</b>	<b>\$13,895,258</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	927	0	0	0	0	0%	13
14 Transfers out	(6,000)	0	0	(135,504)	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
<b>17 Total Transfers/Other</b>	<b>(\$6,000)</b>	<b>\$927</b>	<b>\$0</b>	<b>(\$135,504)</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
Net Change in								
18 Fund Balance	(\$8,447,665)	(\$9,752,764)	(\$10,678,390)	(\$23,963,135)	(\$24,335,532)	(\$11,358,102)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>Net Fund Balance,</b>								
<b>21 Dec. 31</b>	<b>(\$8,447,665)</b>	<b>(\$9,752,764)</b>	<b>(\$10,678,390)</b>	<b>(\$23,963,135)</b>	<b>(\$24,335,532)</b>	<b>(\$11,358,102)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	8,530	0	2,524	0	0	0	0%	2
3 Local Revenue	58,557	(357,419)	(5,353)	0	(3,105)	(3,514)	113%	3
<b>4 Total Revenue</b>	<b>\$67,087</b>	<b>(\$357,419)</b>	<b>(\$2,829)</b>	<b>\$0</b>	<b>(\$3,105)</b>	<b>(\$3,514)</b>	<b>113%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$168,942	\$124,765	\$146,914	\$634,400	\$634,400	\$273,729	43%	5
6 Classified Salaries	3,977,495	4,033,189	4,734,921	10,282,448	10,282,448	5,008,117	49%	6
7 Employee Benefits	1,402,193	1,364,051	1,675,252	3,864,348	3,864,348	1,583,773	41%	7
8 Materials & Supplies	364,632	550,509	620,723	623,170	634,113	481,522	76%	8
9 Operating Expenses	370,478	348,047	502,915	2,219,184	2,205,083	527,493	24%	9
10 Capital Outlay	64,474	59,790	5,896	37,880	59,546	22,714	38%	10
<b>11 Total Expenses</b>	<b>\$6,348,214</b>	<b>\$6,480,351</b>	<b>\$7,686,621</b>	<b>\$17,661,430</b>	<b>\$17,679,939</b>	<b>\$7,897,349</b>	<b>45%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
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	(221,846)	(226,846)	(5,000)	2%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(6,341)	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$6,341)</b>	<b>\$0</b>	<b>(\$221,846)</b>	<b>(\$226,846)</b>	<b>(\$5,000)</b>	<b>2%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,281,127)	(\$6,844,111)	(\$7,689,450)	(\$17,883,276)	(\$17,909,890)	(\$7,905,862)		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$6,281,127)</b>	<b>(\$6,844,111)</b>	<b>(\$7,689,450)</b>	<b>(\$17,883,276)</b>	<b>(\$17,909,890)</b>	<b>(\$7,905,862)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,568,360	19,233,394	17,756,721	42,037,918	42,037,918	13,360,720	32%	2
3 Local Revenue	21,003,584	24,292,910	23,050,783	66,856,385	66,952,454	9,830,561	15%	3
<b>4 Total Revenue</b>	<b>\$32,571,944</b>	<b>\$43,526,304</b>	<b>\$40,807,504</b>	<b>\$108,894,303</b>	<b>\$108,990,372</b>	<b>\$23,191,280</b>	<b>21%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$89,657	\$68,412	\$12,254	\$4,846,286	\$4,053,532	\$6,329	0%	5
6 Classified Salaries	234,968	248,911	128,069	565,382	300,233	65,860	22%	6
7 Employee Benefits	3,071,410	3,101,631	3,455,902	6,776,159	6,770,953	3,512,081	52%	7
8 Materials & Supplies	12,871	26,332	56,873	1,376,006	1,622,051	29,532	2%	8
9 Operating Expenses	2,189,989	2,368,955	2,707,842	9,486,013	8,959,762	2,880,426	32%	9
10 Capital Outlay	15,299	26,721	8,258	18,332	21,782	62,463	287%	10
<b>11 Total Expenses</b>	<b>\$5,614,194</b>	<b>\$5,840,962</b>	<b>\$6,369,198</b>	<b>\$23,068,178</b>	<b>\$21,728,313</b>	<b>\$6,556,691</b>	<b>30%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$45,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,780	6,324	4,149	0	0	1,097	0%	13
14 Transfers out	0	(1,940,967)	(1,500,000)	(2,292,345)	(2,883,916)	(154,840)	5%	14
15 Contingency	0	0	0	2,030,001	2,030,001	0	0%	15
16 Other Out Go	0	0	0	(187,645)	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,780</b>	<b>(\$1,889,643)</b>	<b>(\$1,495,851)</b>	<b>(\$449,989)</b>	<b>(\$853,915)</b>	<b>(\$153,743)</b>	<b>18%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$26,959,530	\$35,795,699	\$32,942,455	\$85,376,136	\$86,408,143	\$16,480,847		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$26,959,530</b>	<b>\$35,795,699</b>	<b>\$32,942,455</b>	<b>\$85,376,136</b>	<b>\$86,408,143</b>	<b>\$16,480,847</b>		<b>21</b>

\*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**  
**2008-2009 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$24	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,576,890	19,233,394	17,759,245	42,037,918	42,037,918	13,360,720	32%	2
3 Local Revenue	29,144,780	31,127,513	29,635,484	74,712,283	74,855,412	17,049,323	23%	3
<b>4 Total Revenue</b>	<b>\$40,721,670</b>	<b>\$50,360,931</b>	<b>\$47,394,729</b>	<b>\$116,750,201</b>	<b>\$116,893,330</b>	<b>\$30,410,043</b>	<b>26%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$20,284,159	\$22,188,465	\$23,982,725	\$52,453,750	\$52,444,823	\$24,774,891	47%	5
6 Classified Salaries	9,766,394	10,832,791	11,714,462	\$25,404,710	\$25,104,326	12,094,559	48%	6
7 Employee Benefits	10,123,143	10,593,320	11,708,712	\$25,001,467	\$25,003,894	12,036,238	48%	7
8 Materials & Supplies	800,394	1,044,611	1,206,387	\$3,283,114	\$3,602,159	1,004,642	28%	8
9 Operating Expenses	3,700,189	3,819,622	4,475,668	\$13,774,641	\$13,867,933	4,696,453	34%	9
10 Capital Outlay	92,522	130,851	50,957	\$137,860	\$162,976	92,345	57%	10
<b>11 Total Expenses</b>	<b>\$44,766,800</b>	<b>\$48,609,660</b>	<b>\$53,138,911</b>	<b>\$120,055,541</b>	<b>\$120,186,111</b>	<b>\$54,699,127</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,571	\$45,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	50,232	11,553	4,149	0	0	1,097	0%	13
14 Transfers out	(6,000)	(1,940,967)	(1,500,000)	(2,910,558)	(3,110,762)	(159,840)	5%	14
15 Contingency	0	0	0	2,030,001	2,030,001	0	0%	15
16 Other Out Go	0	(6,341)	0	(187,645)	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$49,803</b>	<b>(\$1,890,755)</b>	<b>(\$1,495,851)</b>	<b>(\$1,068,202)</b>	<b>(\$1,080,761)</b>	<b>(\$158,743)</b>	<b>15%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$3,995,327)	(\$139,484)	(\$7,240,033)	(\$4,373,542)	(\$4,373,542)	(\$24,447,828)		18
19 Beginning Balance, July 1	9,927,385	9,879,705	10,571,652	10,312,552	10,312,552	10,312,552		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$5,932,058</b>	<b>\$9,740,221</b>	<b>\$3,331,619</b>	<b>\$5,939,010</b>	<b>\$5,939,010</b>	<b>(\$14,135,276)</b>		<b>21</b>

*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  
2008-2009 Mid-Year Budget**

***Internal Service - Self-Insurance Fund (Fund 2) - Total District***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
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	1,258	0	0	210,000	210,000	(233,620)	490%	3
<b>4 Total Revenue</b>	<b>\$1,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>(\$233,620)</b>	<b>-111%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$10,602	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	19,407	46,014	27,109	27,109	39,234	145%	6
7 Employee Benefits	0	5,898	7,989	9,508	9,508	12,183	128%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	2,179	301,222	150,208	1,063,000	1,063,000	176,670	17%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$2,179</b>	<b>\$326,527</b>	<b>\$214,813</b>	<b>\$1,109,617</b>	<b>\$1,109,617</b>	<b>\$228,087</b>	<b>21%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$332,000	\$980,278	\$0	\$0	1,029,163	0%	12
13 Other Sources	0	876,371	0	2,001,000	2,001,000	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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$1,208,371</b>	<b>\$980,278</b>	<b>\$2,001,000</b>	<b>\$2,001,000</b>	<b>\$1,029,163</b>	<b>51%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$920)	\$881,844	\$765,465	\$1,101,383	\$1,101,383	\$567,456		18
19 Beginning Balance, July 1	528,892	3,321,927	528,892	6,445,054	6,445,054	6,445,054		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$527,972</b>	<b>\$4,203,771</b>	<b>\$1,294,357</b>	<b>\$7,546,437</b>	<b>\$7,546,437</b>	<b>\$7,012,510</b>		<b>21</b>



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  
2008-2009 Mid-Year Budget**

***Internal Service - Debt Service Fund (Fund 25) - Total District***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	24,161	0	0	11,134,062	0%	2
3 Local Revenue	43,219	25,304,699	12,412,632	32,034,500	32,034,500	547,411	2%	3
<b>4 Total Revenue</b>	<b>\$43,219</b>	<b>\$25,304,699</b>	<b>\$12,436,793</b>	<b>\$32,034,500</b>	<b>\$32,034,500</b>	<b>\$11,681,473</b>	<b>36%</b>	<b>4</b>
<b>Expenses</b>								
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	400	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	0	0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	\$105,891	\$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	(481,338)	(5,101,657)	(19,105,684)	(32,129,136)	(32,129,136)	(24,251,784)	75%	16
<b>17 Total Transfers/Other</b>	<b>(\$375,447)</b>	<b>(\$5,101,657)</b>	<b>(\$19,105,684)</b>	<b>(\$32,129,136)</b>	<b>(\$32,129,136)</b>	<b>(\$24,251,784)</b>	<b>75%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$332,228)	\$20,202,642	(\$6,668,891)	(\$94,636)	(\$94,636)	(\$12,570,311)		18
19 Beginning Balance, July 1	10,019,899	5,669,094	10,019,899	26,772,227	26,772,227	26,772,227		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$9,687,671</b>	<b>\$25,871,736</b>	<b>\$3,351,008</b>	<b>\$26,677,591</b>	<b>\$26,677,591</b>	<b>\$14,201,916</b>		<b>21</b>



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**

**2008-09 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS**

**July 1, 2008 - December 31, 2008**

<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>
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500	10,000		22,500
30079	Minority Science and Engineering Impr Prog	Federal		162,790			162,790
30080	College Cost Reduction and Access	Federal		765,000			765,000
30081	First 5 SMC USDOE Fund for Impr of Educ	Federal		275,894			275,894
31002	Disabled Students Prog & Services	State	23,070	(4,852)	94,570		112,788
31003	Extended Opportunity Prog & Services	State	15,426	4,398	14,413		34,237
31004	EOP&S/Coop Agencies Resources for Ed	State	(421)	(484)	(737)		(1,642)
31009	Matriculation	State	(7,851)	(5,381)	28,170		14,938
31012	Foster Care Education Program	State		560			560
31016	Student Financial Aid Admin Allowance	State	25,566	17,838	19,724		63,128
31030	Tech and Telecom Impr Program	State				10,904	10,904
31031	CalWORKs	State	18,850	18,850	18,850		56,550
31033	Temp Assistance to Needy Families	State	4,963	4,963	4,963		14,889
31043	Transfer and Articulation	State	(3,456)	(3,456)	(3,456)		(10,368)
31054	Statewide Leadership - Multimedia	State	10,000				10,000
31066	CCSF CA Early Childhood Mentor Prgm	State			908		908
31077	Math Engineering Science Achievement	State		3,015			3,015
31078	Enrollment Growth AD Nursing	State	20,000				20,000
31089	Cabrillo CCD Quick Start Multimedia	State		15,800			15,800
31099	Basic Skills 07-08 Appropriation	State		32	110		142
31105	Basic Skills 08-09 Appropriation	State		3,055	(3,569)		(514)
35001	Miscellaneous Donations	Local	6,518	1,879	7,982	15,588	31,966
35020	Donations - Athletics - Women's Soccer	Local		1,708			1,708
35041	Ctr for Int'l Trade Match	Local			7,227		7,227
35045	Financial Aid Admin Cost Allowance - Pell	Local	550	265	690		1,505
38001	Corp/Continuing Ed Indirect	Local	17,215			9,028	26,243
38163	Terra Firma Diversion Contract Ed	Local	6,745				6,745
38165	SMC HSA Ind Liv Prog C&CE	Local	124,294				124,294
38177	Gilead Sciences Contract Ed	Local	7,636				7,636
39017	Community Education	Local	20,000				20,000
<b>Total 2008-2009 Fund 3 Budget Revenue Adjustments</b>			<b>289,104</b>	<b>1,274,374</b>	<b>199,845</b>	<b>35,520</b>	<b>1,798,843</b>

**San Mateo County Community College District**  
**2008-2009 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$667,117	\$383,401	\$420,241	\$1,252,830	\$2,473,977	\$566,453	23%	1
2 State Revenue	928,026	994,022	1,140,872	2,720,451	2,771,705	1,233,438	45%	2
3 Local Revenue	551,444	483,922	510,527	1,029,493	1,031,466	552,757	54%	3
<b>4 Total Revenue</b>	<b>\$2,146,587</b>	<b>\$1,861,345</b>	<b>\$2,071,640</b>	<b>\$5,002,773</b>	<b>\$6,277,147</b>	<b>\$2,352,648</b>	<b>37%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$493,874	\$492,838	\$578,674	\$1,345,708	\$1,610,818	\$676,008	42%	5
6 Classified Salaries	632,304	557,048	646,586	1,498,080	1,712,395	689,321	40%	6
7 Employee Benefits	254,896	215,008	253,237	600,991	731,016	302,162	41%	7
8 Materials & Supplies	250,678	186,827	125,967	507,478	609,668	170,244	28%	8
9 Operating Expenses	178,793	117,668	134,981	511,827	780,036	156,021	20%	9
10 Capital Outlay	48,646	10,876	20,335	140,689	292,273	1,810	1%	10
<b>11 Total Expenses</b>	<b>\$1,859,190</b>	<b>\$1,580,266</b>	<b>\$1,759,780</b>	<b>\$4,604,772</b>	<b>\$5,736,206</b>	<b>\$1,995,566</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$125,745	\$125,745	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(9,065)	(36,164)	(8,892)	(10,500)	(19,249)	(8,749)	45%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(173,579)	(137,593)	(190,884)	(362,864)	(497,055)	(173,940)	35%	16
<b>17 Total Transfers/Other</b>	<b>(\$182,644)</b>	<b>(\$173,756)</b>	<b>(\$199,776)</b>	<b>(\$247,619)</b>	<b>(\$390,559)</b>	<b>(\$182,689)</b>	<b>47%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$104,753	\$107,323	\$112,084	\$150,382	\$150,382	\$174,392		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$104,753</b>	<b>\$107,323</b>	<b>\$112,084</b>	<b>\$150,382</b>	<b>\$150,382</b>	<b>\$174,392</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$355,195	\$409,837	\$285,042	\$524,713	\$529,676	\$178,366	34%	1
2 State Revenue	1,318,714	1,431,771	1,741,004	3,657,468	3,758,652	1,564,615	42%	2
3 Local Revenue	2,634,199	2,698,020	2,495,503	7,714,611	7,877,036	2,999,534	38%	3
<b>4 Total Revenue</b>	<b>\$4,308,109</b>	<b>\$4,539,628</b>	<b>\$4,521,550</b>	<b>\$11,896,792</b>	<b>\$12,165,364</b>	<b>\$4,742,515</b>	<b>39%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$524,143	\$558,446	\$709,366	\$1,663,780	\$1,679,906	\$708,945	42%	5
6 Classified Salaries	1,698,146	1,862,031	1,914,859	3,871,000	3,913,342	1,990,334	51%	6
7 Employee Benefits	609,670	637,100	692,920	1,626,656	1,635,924	732,704	45%	7
8 Materials & Supplies	357,978	484,551	482,670	1,465,642	1,450,685	434,921	30%	8
9 Operating Expenses	1,430,743	1,693,649	1,683,767	3,033,793	3,259,718	1,327,550	41%	9
10 Capital Outlay	3,076	222,514	61,676	98,847	82,045	2,902	4%	10
<b>11 Total Expenses</b>	<b>\$4,623,756</b>	<b>\$5,458,291</b>	<b>\$5,545,258</b>	<b>\$11,759,718</b>	<b>\$12,021,620</b>	<b>\$5,197,357</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$151,589	\$446,535	\$467,068	\$20,524	4%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(2,001)	(22,100)	(189,671)	(62,071)	(113,639)	(51,568)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(88,793)	(83,402)	(92,991)	(225,885)	(201,519)	(106,804)	53%	16
<b>17 Total Transfers/Other</b>	<b>(\$90,795)</b>	<b>(\$105,502)</b>	<b>(\$131,073)</b>	<b>\$158,579</b>	<b>\$151,909</b>	<b>(\$137,848)</b>	<b>-91%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$406,442)	(\$1,024,165)	(\$1,154,781)	\$295,653	\$295,653	(\$592,689)		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$406,442)</b>	<b>(\$1,024,165)</b>	<b>(\$1,154,781)</b>	<b>\$295,653</b>	<b>\$295,653</b>	<b>(\$592,689)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$542,780	\$577,968	\$453,960	\$1,369,567	\$1,385,438	\$463,787	33%	1
2 State Revenue	1,118,873	1,141,739	1,330,041	4,299,987	4,471,945	1,768,898	40%	2
3 Local Revenue	541,388	597,150	611,467	1,129,343	1,141,360	737,991	65%	3
<b>4 Total Revenue</b>	<b>\$2,203,041</b>	<b>\$2,316,857</b>	<b>\$2,395,468</b>	<b>\$6,798,897</b>	<b>\$6,998,742</b>	<b>\$2,970,676</b>	<b>42%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$584,313	\$642,843	\$718,617	\$1,476,505	\$1,603,523	\$797,907	50%	5
6 Classified Salaries	824,925	824,760	905,238	2,075,081	2,109,767	989,696	47%	6
7 Employee Benefits	342,808	346,709	381,285	962,532	966,585	443,823	46%	7
8 Materials & Supplies	123,523	89,932	69,190	577,400	628,696	95,277	15%	8
9 Operating Expenses	156,560	161,869	143,409	1,420,957	1,412,607	217,917	15%	9
10 Capital Outlay	16,265	9,563	1,374	148,526	155,361	44,103	28%	10
<b>11 Total Expenses</b>	<b>\$2,048,393</b>	<b>\$2,075,675</b>	<b>\$2,219,114</b>	<b>\$6,661,002</b>	<b>\$6,876,538</b>	<b>\$2,588,723</b>	<b>38%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$342,142	\$342,142	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	(15,792)	(23,642)	(42,168)	(58,024)	(18,499)	32%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(86,185)	(92,626)	(104,795)	(248,135)	(216,588)	(102,101)	47%	16
<b>17 Total Transfers/Other</b>	<b>(\$86,185)</b>	<b>(\$108,418)</b>	<b>(\$128,437)</b>	<b>\$51,839</b>	<b>\$67,530</b>	<b>(\$120,600)</b>	<b>-179%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$68,463	\$132,764	\$47,917	\$189,734	\$189,734	\$261,353		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$68,463</b>	<b>\$132,764</b>	<b>\$47,917</b>	<b>\$189,734</b>	<b>\$189,734</b>	<b>\$261,353</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Restricted General Fund (Fund 3) - District Office***

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	%	To Date
<b>Revenue</b>								
1 Federal Revenue	\$0	\$5,674	\$0	\$14,393	\$14,393	\$0	0%	1
2 State Revenue	39,702	52,526	39,904	549,020	559,924	29,252	5%	2
3 Local Revenue	115,765	169,390	180,306	416,832	425,860	137,940	32%	3
4 <b>Total Revenue</b>	<b>\$155,467</b>	<b>\$227,591</b>	<b>\$220,210</b>	<b>\$980,245</b>	<b>\$1,000,177</b>	<b>\$167,192</b>	<b>17%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,073	\$12,555	\$12,997	\$3,899	\$3,899	\$0	0%	5
6 Classified Salaries	220,501	234,863	303,816	522,440	522,440	256,786	49%	6
7 Employee Benefits	78,302	79,314	104,158	197,726	197,726	97,509	49%	7
8 Materials & Supplies	60,817	38,104	34,164	351,182	370,888	28,496	8%	8
9 Operating Expenses	56,913	124,378	74,143	299,062	305,376	74,741	24%	9
10 Capital Outlay	0	0	0	241,705	251,205	0	0%	10
11 <b>Total Expenses</b>	<b>\$417,607</b>	<b>\$489,215</b>	<b>\$529,279</b>	<b>\$1,616,014</b>	<b>\$1,651,534</b>	<b>\$457,532</b>	<b>28%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	11,066	9,898	13,535	\$0	\$15,588	18,233	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 <b>Total Transfers/Other</b>	<b>\$11,066</b>	<b>\$9,898</b>	<b>\$13,535</b>	<b>\$0</b>	<b>\$15,588</b>	<b>\$18,233</b>	<b>117%</b>	<b>17</b>
<b>Fund Balance</b>								
						0		
18 Net Change in Fund Balance	(\$251,073)	(\$251,726)	(\$295,534)	(\$635,770)	(\$635,770)	(\$272,108)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$251,073)</b>	<b>(\$251,726)</b>	<b>(\$295,534)</b>	<b>(\$635,770)</b>	<b>(\$635,770)</b>	<b>(\$272,108)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,565,093	\$1,376,881	\$1,159,243	\$3,161,503	\$4,403,484	\$1,208,606	27%	1
2 State Revenue	3,405,316	3,620,058	4,251,821	11,226,925	11,562,225	4,596,203	40%	2
3 Local Revenue	3,842,796	3,948,482	3,797,803	10,290,279	10,475,722	4,428,222	42%	3
<b>4 Total Revenue</b>	<b>\$8,813,205</b>	<b>\$8,945,420</b>	<b>\$9,208,868</b>	<b>\$24,678,707</b>	<b>\$26,441,431</b>	<b>\$10,233,031</b>	<b>39%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,603,403	\$1,706,682	\$2,019,654	\$4,489,892	\$4,898,145	\$2,182,860	45%	5
6 Classified Salaries	3,375,875	3,478,702	3,770,499	7,966,601	8,257,944	3,926,137	48%	6
7 Employee Benefits	1,285,676	1,278,131	1,431,600	3,387,906	3,531,251	1,576,199	45%	7
8 Materials & Supplies	792,995	799,415	711,991	2,901,703	3,059,937	728,938	24%	8
9 Operating Expenses	1,823,009	2,097,564	2,036,300	5,265,639	5,757,737	1,776,230	31%	9
10 Capital Outlay	67,987	242,953	83,386	629,767	780,884	48,815	6%	10
<b>11 Total Expenses</b>	<b>\$8,948,946</b>	<b>\$9,603,446</b>	<b>\$10,053,430</b>	<b>\$24,641,507</b>	<b>\$26,285,898</b>	<b>\$10,239,179</b>	<b>39%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$11,066	\$9,898	\$165,124	\$914,423	\$950,542	\$38,757	4%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(11,066)	(74,056)	(222,205)	(114,739)	(190,912)	(78,817)	41%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(348,557)	(313,621)	(388,671)	(836,884)	(915,163)	(382,844)	42%	16
<b>17 Total Transfers/Other</b>	<b>(\$348,557)</b>	<b>(\$377,779)</b>	<b>(\$445,752)</b>	<b>(\$37,201)</b>	<b>(\$155,533)</b>	<b>(\$422,904)</b>	<b>272%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$484,298)	(\$1,035,805)	(\$1,290,314)	(\$0)	\$0	(\$429,052)		18
19 Beginning Balance, July 1	(32,392)	2,016,772	3,973,235	2,976,966	2,976,966	2,976,966		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$516,690)</b>	<b>\$980,967</b>	<b>\$2,682,921</b>	<b>\$2,976,966</b>	<b>\$2,976,966</b>	<b>\$2,547,914</b>		<b>21</b>

*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.*

**2008-09 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2008**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315.00	55424.38	55424.38	21198.48	21105.37	13120.53
CAÑADA	CAN Facilities Maintenance Center	41316.00	4297924.70	4627184.70	3378060.51	919863.02	329261.17
CAÑADA	CAN Bldgs 5/6 Academic Facilities Reconstruction	41317.00	44414.11	44414.11	44414.11	3519.13	(3519.13)
CAÑADA	CAN Heating Hot Water	43332.00	25000.00	25000.00	0.00	0.00	25000.00
CAÑADA	CAN Water Valve Replacement	43333.00	43170.00	43170.00	0.00	0.00	43170.00
CAÑADA	Science Lab Upgrade	44329.00	15737.20	15737.20	0.00	0.00	15737.20
CAÑADA	Arts Project	44343.00	8500.00	8500.00	601.33	0.00	7898.67
CAÑADA	CAN Bldg 13 Modernization	47301.00	3951471.78	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/18 Modernization	47302.00	2330324.63	2330324.63	2218363.56	109550.61	2410.46
CAÑADA	CAN Bldg 7 FMC	47303.00	1946272.47	1946272.47	383608.98	1352081.91	210581.58
CAÑADA	CAN Bldgs 5/6 Modernization	47304.00	5992701.99	10648756.99	298479.18	936785.04	9413492.77
CAÑADA	CAN Bldg 1 Modernization	47305.00	2326188.07	3716262.07	0.00	0.00	3716262.07
CAÑADA	CAN Bldg 8 Admin Renovation	47306.00	2768855.71	2982807.71	1473759.23	126370.89	1382677.59
CAÑADA	CAN Valve Replacement Project	47307.00	67076.00	67076.00	0.00	0.00	67076.00
CAÑADA	CAN Concession Stand	47308.00	232659.60	232659.60	142956.76	13822.16	75880.68
CAÑADA	CAN Bldg 3 Modernization	47309.00	804895.88	804895.88	0.00	0.00	804895.88
CAÑADA	CAN Gateways, Circulation & Parking	47312.00	7180429.07	7914717.07	3809081.07	3437715.51	667920.49
CAÑADA	CAN Quad Water Feature	47313.00	46343.49	46343.49	0.00	0.00	46343.49
CAÑADA	CAN Exterior Building Signage	47314.00	45000.00	45000.00	0.00	0.00	45000.00
CAÑADA	CAN Bldg 9 Heating Water Pump	47315.00	55000.00	55000.00	1792.97	2132.03	51075.00
CAÑADA	CAN Bldgs 20/21 Modernization	47316.00	72000.00	72000.00	28204.29	11580.25	32215.46
CAÑADA	CAN Small Projects	47323.00	0.00	100000.00	0.00	0.00	100000.00
CAÑADA	CAN Emergency Building Repairs	47324.00	0.00	150000.00	0.00	611.00	149389.00
CAÑADA	Faculty/Staff Housing-Cañada Site	48310.00	2675150.48	2675150.48	306840.58	528716.62	1839593.28
CAÑADA	CAN Bldg 3 Modernization	49301.00	4000.00	6516.14	2516.14	4000.00	0.00
CAÑADA	CAN Bldg 6	49302.00	0.00	0.00	(956.16)	0.00	956.16
CAÑADA	CAN Bldg 9	49303.00	83011.32	87776.32	48763.06	3503.00	35510.26
CAÑADA	CAN Space Programming	49304.00	25008.84	17468.15	2739.03	4924.89	9804.23
CAÑADA	CAN Utility Infrastructure Upgrade	49308.00	4735.00	1520.00	1520.00	0.00	0.00
CAÑADA	CAN Bldg 13	49309.00	0.00	4469.00	4469.00	0.00	0.00
CAÑADA	CAN Bldg 2	49312.00	1915.20	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldgs 16/17/18	49320.00	2649748.96	2992877.35	2660365.01	57757.72	274754.62
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324.00	52000.11	0.00	0.00	0.00	0.00
CAÑADA	CAN Bldsg 16/17 Modernization	49901.00	0.00	0.00	0.00	0.00	0.00
CSM	COP Investment	40001.00	544000.00	544000.00	100207.21	0.00	443792.79
CSM	CSM Bldgs 21-27 Demolition	41415.00	149466.00	643466.00	149466.00	0.00	494000.00
CSM	CSM Dental Hygiene Program	42402.00	25000.00	25000.00	0.00	0.00	25000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479.00	25487.01	25487.01	0.00	0.00	25487.01
CSM	Reading for Success	44427.00	0.00	0.00	0.00	0.00	0.00
CSM	CSM Regional Public Safety Center	44433.00	62060.25	62060.25	2596.20	903.80	58560.25
CSM	Ergonomic office furniture (completion)	44435.00	14890.86	14890.86	0.00	889.43	14001.43
CSM	Haz. Mat. clean-up/disposal	44438.00	10121.43	10121.43	0.00	0.00	10121.43
CSM	Window blinds for Bldg. 1 & other depts.	44448.00	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452.00	27186.65	27186.65	0.00	0.00	27186.65
CSM	CSM CIP2 Design Build Project	47401.00	171628548.64	183628548.64	16293904.37	118913030.05	48421614.22
CSM	CSM Bldg 14 Facelift	47402.00	5879183.39	6361865.39	1865606.82	987693.44	3508565.13
CSM	CSM Bldg 16 Modernization	47403.00	2374141.90	2695734.90	765925.93	651944.54	1277864.43
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404.00	6974285.92	7601114.92	3039057.45	701924.14	3860133.33
CSM	CSM Bldg 12 Modernization	47405.00	1743000.00	0.00	0.00	0.00	0.00
CSM	CSM CIP2 Programming/Space Planning	47406.00	200000.00	200000.00	0.00	0.00	200000.00
CSM	CSM Coastside Shoreline Station TI	47407.00	584132.91	584132.91	120151.49	400441.25	63540.17
CSM	CSM North Gateway	47408.00	14557161.41	3917445.41	171212.23	622857.00	3123376.18
CSM	CSM Bldg 8 Modernization	47409.00	3302997.70	3553548.70	9000.00	2619.72	3541928.98
CSM	CSM Bldg 19 Modernization	47410.00	5966388.47	0.00	0.00	0.00	0.00
CSM	CSM Bldg 9 Modernization	47411.00	1495000.00	1603809.00	2400.00	24711.00	1576698.00
CSM	CSM Parking Lights	47414.00	10982.54	10982.54	0.00	0.00	10982.54
CSM	CSM SE Infrastructure and Yard	47415.00	2541186.85	2541186.85	176199.38	106714.97	2258272.50
CSM	CSM Lot 7 Stairs	47416.00	45000.00	45000.00	36808.75	0.00	8191.25
CSM	CSM Weather Station Project	47418.00	20000.00	40000.00	6900.00	29647.00	3453.00
CSM	CSM Bldg 1 Renovation	47419.00	500000.00	500000.00	0.00	0.00	500000.00
CSM	CSM bldg 15 Modernization	47420.00	0.00	300000.00	12795.01	43917.07	243287.92
CSM	CSM Bldg 17 Modernization	47421.00	0.00	25000.00	750.00	13250.00	11000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422.00	222626.17	222626.17	30622.12	13147.98	178856.07
CSM	CSM Small Projects	47423.00	0.00	100000.00	19727.31	4613.40	75659.29
CSM	CSM Emergency Building Repairs	47424.00	0.00	150000.00	559.88	35838.55	113601.57
CSM	Bookstore Project	48400.00	1146433.46	1146433.46	11095.10	64515.97	1070822.39
CSM	CSM Bldg 18	49401.00	0.00	1998.00	1998.00	0.00	0.00
CSM	CSM Integrated Science Center	49403.00	120.16	4980.00	3855.62	1124.38	0.00
CSM	CSM Space Programming	49406.00	33370.53	23426.48	12825.38	8763.10	1838.00
CSM	KCSM Digital Project	49409.00	352776.55	352776.55	355061.95	10485.21	(12770.61)
CSM	CSM Bldg 1/5/6	49410.00	8322.00	9649.18	9649.18	0.00	0.00
CSM	CSM Utility Infrastructure Upgrade	49413.00	5725.37	300.00	300.00	0.00	0.00
CSM	CSM Bldg 9	49421.00	730.00	670.00	670.00	0.00	0.00
CSM	CSM Landscape Upgrades	49423.00	4700.00	10000.00	9700.00	300.00	0.00
CSM	CSM Emergency Building Repairs	49429.00	105629.38	0.00	0.00	0.00	0.00

\* NOTE: All negative balances will be cleared with January 2009 journals.

**2008-09 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2008**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2008-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CSM	CSM Bldgs 21-24	49433.00	0.00	0.00	0.00	0.00	0.00
CSM	CSM Classroom Technology	49438.00	34812.50	34812.50	0.00	20312.50	14500.00
DISTRICTWIDE	General Capital Projects	40000.00	11036874.87	10804564.09	0.00	0.00	10804564.09
DISTRICTWIDE	College Housing Project	40003.00	1593500.00	1593500.00	0.00	0.00	1593500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009.00	50719.34	50719.34	29402.35	0.00	21316.99
DISTRICTWIDE	College Art	42003.00	8966.00	8966.00	1900.00	0.00	7066.00
DISTRICTWIDE	Redevelopment Program	43001.00	7792356.28	7797356.28	700.00	4300.00	7792356.28
DISTRICTWIDE	Property Management Study	44001.00	1812551.19	1785551.19	142.18	0.00	1785409.01
DISTRICTWIDE	District Facilities Projects	44102.00	988661.14	990848.14	61786.14	7850.13	921211.87
DISTRICTWIDE	District Funded FCI Contingency	44103.00	845721.52	845721.52	36729.53	0.00	808991.99
DISTRICTWIDE	District Office Improvements	44106.00	11726.28	29726.28	28483.95	1330.00	(87.67)
DISTRICTWIDE	Energy Efficiency Projects Fund	44108.00	2575749.25	2575749.25	5977.02	0.00	2569772.23
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106.00	11488.20	11488.20	0.00	0.00	11488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112.00	0.00	0.00	3537.49	0.00	(3537.49)
DISTRICTWIDE	Chem Hygiene Hazmat/Comm Plan	46213.00	1028.00	1028.00	1117.90	0.00	(89.90)
DISTRICTWIDE	Bond Construction General	47000.00	53795848.64	51649681.64	0.00	0.00	51649681.64
DISTRICTWIDE	DW CIP2 Planning	47001.00	10283998.84	10283998.84	2083798.17	673196.26	7527004.41
DISTRICTWIDE	DW Legal Services	47002.00	300000.00	300000.00	0.00	0.00	300000.00
DISTRICTWIDE	DW Energy Efficiency Projects	47004.00	100000.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Safety and Security Cameras	47006.00	936456.27	1532623.27	775769.26	208392.64	548461.37
DISTRICTWIDE	DW Contingency	47007.00	264912.69	861371.01	0.00	0.00	861371.01
DISTRICTWIDE	DW Small Projects	47008.00	94242.88	94242.88	2976.60	60.00	91206.28
DISTRICTWIDE	DW Infrastructure Projects	47009.00	5662837.08	5662837.08	11.06	5764.31	5657061.71
DISTRICTWIDE	DW Halon Fire Suppression	47010.00	590.07	972.00	972.00	0.00	0.00
DISTRICTWIDE	C.O.P. Projects	48001.00	1018925.22	1018925.22	0.00	0.00	1018925.22
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100.00	2501.57	2501.57	0.00	0.00	2501.57
DISTRICTWIDE	DW Athletic Facilities	48101.00	159907.87	159907.87	0.00	0.00	159907.87
DISTRICTWIDE	Bond Construction General	49000.00	1308601.28	1308601.28	2250.00	0.00	1306351.28
DISTRICTWIDE	DW Energy Efficiency Projects	49001.00	27.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Program and Project Management	49004.00	366768.31	366768.31	211778.69	152258.13	2731.49
DISTRICTWIDE	DW Legal Services	49009.00	109426.22	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015.00	733292.55	733292.55	422694.98	96135.51	214462.06
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016.00	220090.67	220090.67	89950.42	17467.53	112672.72
DISTRICTWIDE	DW CIP Contingency	49017.00	0.00	0.00	0.00	0.00	0.00
SKYLINE	Allied Health (Bldg 7)	41221.00	2517089.85	2517089.85	2377583.25	133586.60	5920.00
SKYLINE	SKY Facilities Maintenance Center	41222.00	2886199.22	2886199.22	2529416.89	356782.33	0.00
SKYLINE	Pacific Heights Project	42202.00	26903595.95	26903595.95	1750.00	13250.00	2688595.95
SKYLINE	SKY Bldg 3, Phase 2	42204.00	151137.03	151137.03	112469.04	31296.15	7371.84
SKYLINE	SKY Replace Bldg 3 Air Handler	43236.00	68386.00	68386.00	0.00	0.00	68386.00
SKYLINE	SKY Bldg 3, Elevator Replacement	43237.00	195768.00	195768.00	0.00	111172.00	84596.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238.00	100000.00	100000.00	0.00	0.00	100000.00
SKYLINE	Avon Damages Repair	44241.00	65100.04	65100.04	0.00	0.00	65100.04
SKYLINE	SKY Bldg 5 CITD Office Repairs	46214.00	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3 Modernization	47201.00	276770.92	276770.92	52630.68	0.00	224140.24
SKYLINE	SKY Bldg 7 Allied Health	47202.00	463777.98	463777.98	121037.70	342740.28	0.00
SKYLINE	SKY Bldg 12 FMC	47204.00	2409245.35	2409245.35	149508.55	2074572.09	185164.71
SKYLINE	SKY CIP2 Programming/Space Planning	47206.00	157616.22	157616.22	0.00	0.00	157616.22
SKYLINE	SKY CIP2 Design Build Project	47209.00	80813481.42	87059382.42	3287202.04	51385113.26	32387067.12
SKYLINE	SKY Bldg 1 Modernization	47210.00	8100746.99	3381746.99	4412.83	5173.81	3372160.35
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211.00	1910567.47	998167.47	36020.00	0.00	962147.47
SKYLINE	SKY Bldg 5 Partial Renovation	47213.00	561649.15	561649.15	0.00	391.71	561257.44
SKYLINE	SKY Loma Chica Project	47215.00	26185.04	26185.04	0.00	0.00	26185.04
SKYLINE	SKY Bldg 9 Auto Shop Project	47216.00	15878.00	15878.00	0.00	0.00	15878.00
SKYLINE	SKY Corporation Yard Project	47218.00	38815.21	838815.21	323663.09	264950.08	250202.04
SKYLINE	SKY Dance Room Lighting	47219.00	38500.00	42902.00	42501.55	0.00	400.45
SKYLINE	SKY NW Bldg 5 Stairs	47220.00	47375.00	47375.00	2275.00	37175.00	7925.00
SKYLINE	SKY Interior Building Signage	47221.00	25000.00	25000.00	2761.45	0.00	22238.55
SKYLINE	SKY Small Projects	47223.00	0.00	155000.00	38932.46	92273.26	23794.28
SKYLINE	SKY Emergency Building Repairs	47224.00	0.00	150000.00	707.55	34142.43	115150.02
SKYLINE	Sky Bldg 3	49202.00	267760.21	263690.21	5013.85	12845.45	245830.91
SKYLINE	Sky Bldg 6/7A	49203.00	4070.00	11118.00	7048.00	0.00	4070.00
SKYLINE	Sky Bldgs 7/8	49204.00	8952.84	0.00	0.00	0.00	0.00
SKYLINE	Sky Bldg 5	49205.00	19500.00	21420.00	20900.00	520.00	0.00
SKYLINE	SKY Space Programming	49206.00	23915.17	22352.98	13060.71	6417.01	2875.26
SKYLINE	SKY Swing Space	49207.00	0.00	817.49	0.00	793.69	23.80
SKYLINE	SKY Exterior Walkway Lighting	49208.00	0.00	9387.35	3215.35	6172.00	0.00
SKYLINE	SKY Bldg 1	49209.00	0.00	13080.00	0.00	13080.00	0.00
SKYLINE	SKY Bldg 2	49210.00	3200.00	3200.00	3200.00	0.00	0.00
SKYLINE	SKY Utility Infrastructure Upgrade	49211.00	4409.00	19066.89	19066.89	0.00	0.00
SKYLINE	SKY Landscape Upgrade	49214.00	0.00	2975.00	2975.00	0.00	0.00
SKYLINE	SKY Access Controls	49223.00	11638.01	0.00	0.00	0.00	0.00
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224.00	96843.22	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 7 Allied Health	49225.00	1271793.27	1271793.27	561466.82	474188.87	236137.58
	<b>TOTAL</b>		<b>489973162.92</b>	<b>490562299.14</b>	<b>51514618.95</b>	<b>186757074.18</b>	<b>252290606.01</b>

\* NOTE: All negative balances will be cleared with January 2009 journals.



**San Mateo County Community College District**  
**2008-2009 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	%	
								To Date
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	38,912	7,157,349	7,157,349	1,035,598	14%	2
3 Local Revenue	5,379	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$5,379</b>	<b>\$0</b>	<b>\$38,912</b>	<b>\$7,157,349</b>	<b>\$7,157,349</b>	<b>\$1,035,598</b>	<b>14%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	3,108	0	0	0	10,000	4,894	49%	6
7 Employee Benefits	426	0	0	0	2,000	569	28%	7
8 Materials & Supplies	361,872	73,504	264,945	597,929	1,542,003	1,060,197	69%	8
9 Operating Expenses	1,201,859	162,863	778,624	1,564,612	2,612,740	1,333,545	51%	9
10 Capital Outlay	4,239,244	9,132,137	2,848,772	19,815,015	19,815,015	12,427,572	63%	10
<b>11 Total Expenses</b>	<b>\$5,806,509</b>	<b>\$9,368,504</b>	<b>\$3,892,340</b>	<b>\$21,977,556</b>	<b>\$23,981,758</b>	<b>\$14,826,777</b>	<b>62%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,801,130)	(\$9,368,504)	(\$3,853,428)	(\$14,820,207)	(\$16,824,409)	(\$13,791,179)		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$5,801,130)</b>	<b>(\$9,368,504)</b>	<b>(\$3,853,428)</b>	<b>(\$14,820,207)</b>	<b>(\$16,824,409)</b>	<b>(\$13,791,179)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	29,988	101,655	180,103	6,200,000	6,200,000	25,487	0%	2
3 Local Revenue	0	20,000	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$29,988</b>	<b>\$121,655</b>	<b>\$180,103</b>	<b>\$6,200,000</b>	<b>\$6,200,000</b>	<b>\$25,487</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	1,500	69	5%	6
7 Employee Benefits	0	0	0	0	500	11	2%	7
8 Materials & Supplies	989,982	721,981	494,588	1,662,233	1,662,233	896,894	54%	8
9 Operating Expenses	268,914	368,331	512,479	4,616,529	5,620,333	2,819,116	50%	9
10 Capital Outlay	10,917,798	4,638,790	3,212,197	39,269,685	39,269,685	19,492,955	50%	10
<b>11 Total Expenses</b>	<b>\$12,176,694</b>	<b>\$5,729,102</b>	<b>\$4,219,264</b>	<b>\$45,548,447</b>	<b>\$46,554,251</b>	<b>\$23,209,045</b>	<b>50%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	1,000	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
<b>17 Total Transfers/Other</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$12,145,706)	(\$5,607,447)	(\$4,039,161)	(\$39,348,447)	(\$40,354,251)	(\$23,183,558)		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$12,145,706)</b>	<b>(\$5,607,447)</b>	<b>(\$4,039,161)</b>	<b>(\$39,348,447)</b>	<b>(\$40,354,251)</b>	<b>(\$23,183,558)</b>		<b>21</b>

*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  
2008-2009 Mid-Year Report  
Capital Projects Fund (Fund 4) - Skyline College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	194,304	0	80,885	4,727,717	4,727,717	2,521,393	53%	2
3 Local Revenue	4,575,770	0	267,585	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$4,770,074</b>	<b>\$0</b>	<b>\$348,470</b>	<b>\$4,727,717</b>	<b>\$4,727,717</b>	<b>\$2,521,393</b>	<b>53%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	281	0	1,500	316	21%	6
7 Employee Benefits	0	0	33	0	500	37	7%	7
8 Materials & Supplies	240,980	732,268	156,879	641,775	1,976,352	822,339	42%	8
9 Operating Expenses	289,974	369,087	609,966	2,388,465	2,388,465	1,103,426	46%	9
10 Capital Outlay	10,313,081	11,676,164	3,266,030	26,465,700	26,465,700	7,792,700	29%	10
11 <b>Total Expenses</b>	<b>\$10,844,035</b>	<b>\$12,777,519</b>	<b>\$4,033,190</b>	<b>\$29,495,940</b>	<b>\$30,832,517</b>	<b>\$9,718,819</b>	<b>32%</b>	11
<b>Transfers &amp; Other</b>								
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 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,073,961)	(\$12,777,519)	(\$3,684,719)	(\$24,768,223)	(\$26,104,800)	(\$7,197,426)		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 <b>Net Fund Balance, Dec. 31</b>	<b>(\$6,073,961)</b>	<b>(\$12,777,519)</b>	<b>(\$3,684,719)</b>	<b>(\$24,768,223)</b>	<b>(\$26,104,800)</b>	<b>(\$7,197,426)</b>		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**  
**2008-2009 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$0	\$729,288	\$129,793	0	0	\$174,708	0%	2
3 Local Revenue	910,289	337,302,652	5,394,870	17,958,800	17,958,800	(21,641,720)	-120%	3
4 <b>Total Revenue</b>	<b>\$910,289</b>	<b>\$338,031,940</b>	<b>\$5,524,663</b>	<b>\$17,958,800</b>	<b>\$17,958,800</b>	<b>(\$21,467,012)</b>	<b>-120%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$47,472	\$68,633	\$331,200	\$165,200	\$78,971	48%	5
6 Classified Salaries	4,955	493,564	1,122,580	2,620,394	2,620,394	1,320,778	50%	6
7 Employee Benefits	600	157,464	340,303	931,948	931,948	410,183	44%	7
8 Materials & Supplies	137,317	110,430	139,094	744,358	744,358	94,556	13%	8
9 Operating Expenses	975,105	3,834,349	842,346	3,726,397	1,763,259	823,749	47%	9
10 Capital Outlay	11,220,690	1,959,210	271,668	2,427,231	2,427,231	1,031,740	43%	10
11 <b>Total Expenses</b>	<b>\$12,338,667</b>	<b>\$6,602,489</b>	<b>\$2,784,625</b>	<b>\$10,781,528</b>	<b>\$8,652,390</b>	<b>\$3,759,978</b>	<b>43%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$5,800,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	25,000	200,000	0	27,000	77,000	285%	13
14 Transfers out	(5,571)	5,845,000	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 <b>Total Transfers/Other</b>	<b>(\$5,571)</b>	<b>\$11,670,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$27,000</b>	<b>\$77,000</b>	<b>285%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$11,433,949)	\$343,099,451	\$2,940,038	\$7,177,272	\$9,333,410	(\$25,149,990)		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 <b>Net Fund Balance, Dec. 31</b>	<b>(\$11,433,949)</b>	<b>\$343,099,451</b>	<b>\$2,940,038</b>	<b>\$7,177,272</b>	<b>\$9,333,410</b>	<b>(\$25,149,990)</b>		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  
2008-2009 Mid-Year Report  
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	2008-09 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$224,292	\$830,943	\$429,693	\$18,085,066	\$18,085,066	\$3,757,186	21%	2
3 Local Revenue	\$5,491,438	\$337,322,652	\$5,662,455	\$17,958,800	\$17,958,800	(\$21,641,720)	-121%	3
4 <b>Total Revenue</b>	<b>\$5,715,730</b>	<b>\$338,153,595</b>	<b>\$6,092,149</b>	<b>\$36,043,866</b>	<b>\$36,043,866</b>	<b>(\$17,884,534)</b>	<b>-50%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$47,472	\$68,633	\$331,200	\$165,200	\$78,971	48%	5
6 Classified Salaries	\$8,063	\$493,564	\$1,122,862	\$2,620,394	\$2,633,394	\$1,326,057	50%	6
7 Employee Benefits	\$1,026	\$157,464	\$340,337	\$931,948	\$934,948	\$410,800	44%	7
8 Materials & Supplies	\$1,730,151	\$1,638,183	\$1,055,506	\$3,646,295	\$5,924,946	\$2,873,986	49%	8
9 Operating Expenses	\$2,735,852	\$4,734,630	\$2,743,415	\$12,296,003	\$12,384,797	\$6,079,836	49%	9
10 Capital Outlay	\$36,690,813	\$27,406,301	\$9,598,666	\$87,977,631	\$87,977,631	\$40,744,968	46%	10
11 <b>Total Expenses</b>	<b>\$41,165,905</b>	<b>\$34,477,614</b>	<b>\$14,929,419</b>	<b>\$107,803,471</b>	<b>\$110,020,916</b>	<b>\$51,514,618</b>	<b>47%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$5,800,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	\$1,000	\$25,000	\$200,000	\$0	\$0	\$0	0%	13
14 Transfers out	(\$5,571)	(\$5,845,000)	\$0	\$0	\$27,000	(\$77,000)	-285%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$4,571)</b>	<b>(\$20,000)</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$27,000</b>	<b>(\$77,000)</b>	<b>-285%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$35,454,746)	\$303,655,981	(\$8,637,270)	(\$71,759,605)	(\$73,950,050)	(\$69,476,152)		18
19 Beginning Balance, July 1	7,900,433	129,362,713	213,940,712	481,025,247	481,025,247	481,025,247		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$27,554,313)</b>	<b>\$433,018,694</b>	<b>\$205,303,442</b>	<b>\$409,265,642</b>	<b>\$407,075,197</b>	<b>\$411,549,095</b>		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 two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges.*

*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 the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

**San Mateo County Community College District**  
**2008-2009 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Income</b>								
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	3,537,489	3,835,108	4,183,005	9,000,000	9,000,000	4,534,614	50%	3
4 <b>Total Income</b>	<b>\$3,537,489</b>	<b>\$3,835,108</b>	<b>\$4,183,005</b>	<b>\$9,000,000</b>	<b>\$9,000,000</b>	<b>\$4,534,614</b>	<b>50%</b>	4
<b>Expenses</b>								
5 Cost of Sales	\$2,651,028	\$2,683,267	\$2,817,985	\$6,220,000	\$6,220,000	\$3,116,027	50%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	564,250	669,183	672,034	1,403,918	1,403,918	721,921	51%	7
8 Employee Benefits	132,843	185,125	192,887	382,035	382,035	192,917	50%	8
9 Materials & Supplies	14,673	15,556	17,906	0	0	15,556	0%	9
10 Operating Expenses	308,567	326,029	372,526	742,700	742,700	555,734	75%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
12 <b>Total Expenses</b>	<b>\$3,671,361</b>	<b>\$3,879,160</b>	<b>\$4,073,338</b>	<b>\$8,748,653</b>	<b>\$8,748,653</b>	<b>\$4,602,155</b>	<b>53%</b>	12
<b>Transfers &amp; Other</b>								
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	(105,891)	0	0	0	0	0	0%	17
18 <b>Total Transfers/Other</b>	<b>(\$105,891)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	18
<b>Fund Balance</b>								
Net Change in Fund								
19 Balance	(\$239,763)	(\$44,052)	\$109,667	\$251,347	\$251,347	(\$67,541)		19
20 Beginning Balance, July 1	5,298,468	5,697,412	5,831,207	6,181,923	6,181,923	6,181,923		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
22 <b>Net Fund Balance, Dec. 31</b>	<b>\$5,058,705</b>	<b>\$5,653,360</b>	<b>\$5,940,874</b>	<b>\$6,433,270</b>	<b>\$6,433,270</b>	<b>\$6,114,382</b>		22



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**BOOKSTORES**  
**Balance Sheet**  
**December 31, 2008**

**ASSETS**

Cash for Operations and Investments	\$4,178,135
Accounts Receivable	234,920
Inventory	2,419,226
Furniture, Fixtures & Equipment (Net)	333,155
<b>TOTAL ASSETS</b>	<b>\$7,165,436</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$1,051,054
Capital-Reserved	6,114,382
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$7,165,436</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**BOOKSTORES**  
**Income Statement**  
**For the Period Ending December 31, 2008**

	<u>Year to Date</u> <u>Actual</u>		<u>2008-2009</u> <u>Budget</u>
<b>INCOME</b>			
Merchandise Sales	\$4,297,372	100.00%	\$ 8,500,000
<b>COST OF GOODS SOLD</b>			
Merchandise Purchases	3,116,027	72.51%	6,220,000
<b>GROSS PROFIT</b>	<u>\$1,181,345</u>	<u>27.49%</u>	<u>\$ 2,280,000</u>
<b>OPERATING EXPENSES</b>			
Salaries & Benefits	\$861,758		\$ 1,695,634
Other Inventory Expenses	\$191,918		290,460
Equipment Maintenance & Rental	7,392		24,450
Travel, Conference	12,386		19,380
Dues & Membership	3,296		10,230
Insurance	7,260		13,320
Utilities	21,086		26,128
Contracted Services	13,675		60,237
Legal, Audit and Bad Debts	2,500		1,800
Other Expenses	271,089		201,995
<b>TOTAL OPERATING EXPENSES</b>	<u>\$1,392,360</u>	<u>32.40%</u>	<u>\$2,343,634</u>
<b>NET INCOME FROM OPERATIONS</b>	(\$211,015)	-4.91%	\$ (63,634)
<b>OTHER INCOME</b>			
Interest & Other Income	\$237,242		\$ 500,000
<b>TOTAL OTHER INCOME</b>	<u>\$237,242</u>	<u>5.52%</u>	<u>\$ 500,000</u>
<b>NET INCOME BEFORE OTHER EXPENSES</b>	\$26,227	0.61%	\$436,366
<b>OTHER EXPENSES</b>			
Administrative Salary and Benefits	\$53,080		\$ 102,319
Rent	\$33,780		\$ 67,700
Donations	6,908		\$ 15,000
<b>TOTAL OTHER EXPENSES</b>	<u>\$93,768</u>	<u>2.18%</u>	<u>\$ 185,019</u>
<b>Net Change in Fund Balance</b>	<b>(\$67,541)</b>	<b>-1.57%</b>	<b>\$ 251,347</b>
Capital, July 1, 2008	6,181,923		
<b>Capital, December 31, 2008</b>	<u><u>\$6,114,382</u></u>		

**San Mateo County Community College District**  
**2008-2009 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	%	
								To Date
<b>Revenue</b>								
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	89,622	86,718	102,502	246,720	246,720	108,624	44%	3
4 <b>Total Revenue</b>	<b>\$89,622</b>	<b>\$86,718</b>	<b>\$102,502</b>	<b>\$246,720</b>	<b>\$246,720</b>	<b>\$108,624</b>	<b>44%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	2,953	9,648	20,000	20,000	10,761	54%	6
7 Employee Benefits	0	332	2,205	4,500	4,500	2,444	54%	7
8 Materials & Supplies	0	0	0	69,373	69,373	0	0%	8
9 Operating Expenses	71,475	85,261	95,341	115,500	115,500	101,342	88%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$71,475</b>	<b>\$88,546</b>	<b>\$107,194</b>	<b>\$209,373</b>	<b>\$209,373</b>	<b>\$114,547</b>	<b>55%</b>	11
<b>Transfers &amp; Other</b>								
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 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$18,147	(\$1,828)	(\$4,692)	\$37,347	\$37,347	(\$5,923)		18
19 Beginning Balance, July 1	692,808	630,858	629,374	408,068	408,068	408,068		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$710,955</b>	<b>\$629,030</b>	<b>\$624,682</b>	<b>\$445,415</b>	<b>\$445,415</b>	<b>\$402,145</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**CAFETERIAS**  
**Balance Sheet**  
**December 31, 2008**

**ASSETS**

Cash for Operations and Investments	\$230,272
Cash Reserve for Equipment	0
Accounts Receivable	10,352
Furniture, Fixtures & Equipment (Net)	183,096
	<hr/>

**LIABILITIES AND CAPITAL**

Liabilities	\$21,575
Capital, July 1, 2008	\$408,067
Adjustment to Capital	(5,922)
Capital, December 31, 2007	<hr/> \$402,145
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$423,720</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**CAFETERIAS**  
**Income Statement**  
**For the Period Ending December 31, 2008**

	<u>Year to Date Actual</u>	<u>2008-2009 Budget</u>
<b>INCOME</b>		
Special Service Income	-	20,000
Vending Income	40,746	52,872
Food Service Income	54,783	150,000
Interest	4,813	23,848
Surplus equipment	7,782	-
Other Income	500	0
	<hr/>	<hr/>
TOTAL INCOME	\$108,624	246,720
<b>EXPENSES</b>		
Salaries	\$ 10,761	\$ 20,000
Benefits	2,444	4,500
Depreciation Expense	15,000	15,000
Service Contracts & Repairs	26,111	99,400
Non Inventory Equipment	1,025	1,000
College Support	40,590	69,373
Loss from Investments	18,361	-
Other	255	100
	<hr/>	<hr/>
TOTAL EXPENSES	\$114,547	\$ 209,373
<b>NET INCOME FROM OPERATIONS</b>	<b>(\$5,923)</b>	
Capital, July 1, 2008	<hr/> \$408,068	<hr/> <b>\$37,347</b>
<b>Capital, December 31, 2008</b>	<hr/> <b>\$402,145</b>	



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 one such fund, the **Child Development Fund**, which is used to account for the activities of the child development centers at the Colleges.*

**San Mateo County Community College District**  
**2008-2009 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	19,593	33,982	0	100,000	100,000	0	0%	2
3 Local Revenue	(85)	7	8	0	0	20	0%	3
<b>4 Total Revenue</b>	<b>\$19,508</b>	<b>\$33,989</b>	<b>\$8</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$20</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
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	(8,844)	0	0	92,000	93,161	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>(\$8,844)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,000</b>	<b>\$93,161</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$28,352	\$33,989	\$8	\$8,000	\$6,839	\$20		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$28,352</b>	<b>\$33,989</b>	<b>\$8</b>	<b>\$8,000</b>	<b>\$6,839</b>	<b>\$20</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$3,427	\$3,197	\$6,316	\$13,000	\$13,000	\$10,090	78%	1
2 State Revenue	114,930	73,939	220,140	126,800	126,800	230,080	181%	2
3 Local Revenue	47,261	73,246	102,041	186,912	186,912	121,314	65%	3
4 <b>Total Revenue</b>	<b>\$165,618</b>	<b>\$150,382</b>	<b>\$328,498</b>	<b>\$326,712</b>	<b>\$326,712</b>	<b>\$361,485</b>	<b>111%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$35,850	\$41,403	\$44,402	\$98,895	\$98,895	\$45,088	46%	5
6 Classified Salaries	82,050	111,944	122,316	268,680	267,519	133,428	50%	6
7 Employee Benefits	39,845	46,210	53,467	132,396	132,396	62,318	47%	7
8 Materials & Supplies	12,894	14,813	14,968	41,900	41,754	17,684	42%	8
9 Operating Expenses	7	0	31	650	796	174	22%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$170,646</b>	<b>\$214,370</b>	<b>\$235,184</b>	<b>\$542,521</b>	<b>\$541,360</b>	<b>\$258,692</b>	<b>48%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$46,210	\$0	\$216,038	\$216,038	\$62,318	29%	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 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$46,210</b>	<b>\$0</b>	<b>\$216,038</b>	<b>\$216,038</b>	<b>\$62,318</b>	<b>29%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,027)	(\$17,778)	\$93,314	\$230	\$1,391	\$165,111		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 <b>Net Fund Balance, Dec. 31</b>	<b>(\$5,027)</b>	<b>(\$17,778)</b>	<b>\$93,314</b>	<b>\$230</b>	<b>\$1,391</b>	<b>\$165,111</b>		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**  
**2008-2009 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$7,432	\$0	\$20,000	\$20,000	(\$1,588)	-8%	1
2 State Revenue	0	127,503	0	331,300	331,300	0	0%	2
3 Local Revenue	5,533	14,309	16,025	31,000	31,000	7,242	23%	3
<b>4 Total Revenue</b>	<b>\$5,533</b>	<b>\$149,245</b>	<b>\$16,025</b>	<b>\$382,300</b>	<b>\$382,300</b>	<b>\$5,654</b>	<b>1%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$34,068	\$38,236	\$39,587	\$81,932	\$81,932	\$40,966	50%	5
6 Classified Salaries	96,252	126,089	125,911	259,054	259,054	130,766	50%	6
7 Employee Benefits	46,249	62,756	76,261	165,357	165,357	82,521	50%	7
8 Materials & Supplies	17,068	13,915	15,006	35,400	35,400	21,392	60%	8
9 Operating Expenses	981	1,065	25	2,500	2,500	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$194,618</b>	<b>\$242,061</b>	<b>\$256,790</b>	<b>\$544,243</b>	<b>\$544,243</b>	<b>\$275,645</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$62,756	\$0	\$165,357	\$165,357	\$82,521	50%	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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$62,756</b>	<b>\$0</b>	<b>\$165,357</b>	<b>\$165,357</b>	<b>\$82,521</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$189,085)	(\$30,060)	(\$240,765)	\$3,414	\$3,414	(\$187,470)		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$189,085)</b>	<b>(\$30,060)</b>	<b>(\$240,765)</b>	<b>\$3,414</b>	<b>\$3,414</b>	<b>(\$187,470)</b>		<b>21</b>

*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  
2008-2009 Mid-Year Report  
Child Development Fund (Fund 6) - District Office**

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$15,484	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	16,116	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,600</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	351	0%	6
7 Employee Benefits	0	0	0	0	0	36	0%	7
8 Materials & Supplies	0	0	0	0	400	299	75%	8
9 Operating Expenses	0	0	0	0	1,200	0	0%	9
10 Capital Outlay	10,500	0	0	0	30,000	0	0%	10
<b>11 Total Expenses</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,600</b>	<b>\$686</b>	<b>2%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$10,500)	\$0	\$0	\$0	\$0	(\$686)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$10,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$686)</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$3,427	\$10,629	\$6,316	\$33,000	\$48,484	\$8,502	18%	1
2 State Revenue	134,523	235,424	220,140	558,100	558,100	230,080	41%	2
3 Local Revenue	52,708	87,562	118,074	217,912	234,028	128,576	55%	3
<b>4 Total Revenue</b>	<b>\$190,659</b>	<b>\$333,616</b>	<b>\$344,531</b>	<b>\$809,012</b>	<b>\$840,612</b>	<b>\$367,159</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$69,918	\$79,639	\$83,988	\$180,827	\$180,827	\$86,054	48%	5
6 Classified Salaries	178,302	238,033	248,227	527,734	526,573	264,544	50%	6
7 Employee Benefits	86,094	108,966	129,729	297,753	297,753	144,876	49%	7
8 Materials & Supplies	29,963	28,728	29,974	77,300	77,554	39,375	51%	8
9 Operating Expenses	(7,857)	1,065	56	95,150	97,657	174	0%	9
10 Capital Outlay	10,500	0	0	0	30,000	0	0%	10
<b>11 Total Expenses</b>	<b>\$366,919</b>	<b>\$456,431</b>	<b>\$491,974</b>	<b>\$1,178,764</b>	<b>\$1,210,364</b>	<b>\$535,023</b>	<b>44%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$108,966	\$0	\$381,396	\$381,396	\$144,840	38%	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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$108,966</b>	<b>\$0</b>	<b>\$381,396</b>	<b>\$381,396</b>	<b>\$144,840</b>	<b>38%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$176,260)	(\$13,849)	(\$147,443)	\$11,644	\$11,644	(\$23,024)		18
19 Beginning Balance, July 1	250,125	272,565	156,256	177,874	177,874	177,874		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$73,864</b>	<b>\$258,716</b>	<b>\$8,813</b>	<b>\$189,518</b>	<b>\$189,518</b>	<b>\$154,850</b>		<b>21</b>

*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

# **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**  
**2008-2009 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$492,546	\$535,508	\$574,264	\$1,499,427	\$1,499,427	\$774,467	52%	1
2 State Revenue	44,678	45,752	49,616	97,028	97,028	52,839	54%	2
3 Local Revenue	36,677	38,573	76,096	0	0	81,055	0%	3
<b>4 Total Revenue</b>	<b>\$573,901</b>	<b>\$619,833</b>	<b>\$699,976</b>	<b>\$1,596,455</b>	<b>\$1,596,455</b>	<b>\$908,361</b>	<b>57%</b>	<b>4</b>
<b>Expenses</b>								
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
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$30,008	\$8,892	\$10,500	\$11,796	\$1,296	11%	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	(590,990)	(621,043)	(648,578)	(1,606,955)	(1,608,251)	(832,967)	52%	16
<b>17 Total Transfers/Other</b>	<b>(\$590,990)</b>	<b>(\$591,035)</b>	<b>(\$639,686)</b>	<b>(\$1,596,455)</b>	<b>(\$1,596,455)</b>	<b>(\$831,671)</b>	<b>52%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$17,089)	\$28,798	\$60,290	\$0	\$0	\$76,690		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$17,089)</b>	<b>\$28,798</b>	<b>\$60,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,690</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$880,390	\$877,302	\$988,716	\$2,535,342	\$2,535,342	\$1,202,820	47%	1
2 State Revenue	90,349	110,626	122,295	194,323	194,323	105,584	54%	2
3 Local Revenue	77,331	68,649	123,246	0	0	126,284	0%	3
4 <b>Total Revenue</b>	<b>\$1,048,070</b>	<b>\$1,056,577</b>	<b>\$1,234,257</b>	<b>\$2,729,665</b>	<b>\$2,729,665</b>	<b>\$1,434,688</b>	<b>53%</b>	4
<b>Expenses</b>								
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 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$22,100	\$29,100	\$62,071	\$84,971	\$22,900	27%	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	(1,077,945)	(1,000,231)	(1,138,377)	(2,791,736)	(2,814,636)	(1,322,823)	47%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,077,945)</b>	<b>(\$978,131)</b>	<b>(\$1,109,277)</b>	<b>(\$2,729,665)</b>	<b>(\$2,729,665)</b>	<b>(\$1,299,923)</b>	<b>48%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$29,875)	\$78,446	\$124,980	\$0	\$0	\$134,765		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 <b>Net Fund Balance, Dec. 31</b>	<b>(\$29,875)</b>	<b>\$78,446</b>	<b>\$124,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,765</b>		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**  
**2008-2009 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Skyline College**



	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,022,941	\$1,037,359	\$1,114,571	\$2,965,660	\$2,965,660	\$1,601,221	54%	1
2 State Revenue	119,175	110,808	108,522	194,577	194,577	102,463	53%	2
3 Local Revenue	119,670	58,440	113,999	0	0	121,350	0%	3
<b>4 Total Revenue</b>	<b>\$1,261,786</b>	<b>\$1,206,607</b>	<b>\$1,337,092</b>	<b>\$3,160,237</b>	<b>\$3,160,237</b>	<b>\$1,825,034</b>	<b>58%</b>	<b>4</b>
<b>Expenses</b>								
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
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$12,050	\$19,700	\$42,168	\$58,024	\$15,856	27%	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	(1,325,213)	(1,197,177)	(1,252,878)	(3,265,905)	(3,281,761)	(1,808,150)	55%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,325,213)</b>	<b>(\$1,185,127)</b>	<b>(\$1,233,178)</b>	<b>(\$3,223,737)</b>	<b>(\$3,223,737)</b>	<b>(\$1,792,294)</b>	<b>56%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$63,427)	\$21,480	\$103,914	(\$63,500)	(\$63,500)	\$32,740		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$63,427)</b>	<b>\$21,480</b>	<b>\$103,914</b>	<b>(\$63,500)</b>	<b>(\$63,500)</b>	<b>\$32,740</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
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
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
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
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0		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
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

*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**  
**2008-2009 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2008-09 Adoption Budget	2008-09 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$2,395,877	\$2,450,169	\$2,677,551	\$7,000,429	\$7,000,429	\$3,578,508	51%	1
2 State Revenue	254,202	267,186	280,433	485,928	485,928	260,886	54%	2
3 Local Revenue	233,677	165,662	313,341	0	0	328,689	0%	3
<b>4 Total Revenue</b>	<b>\$2,883,757</b>	<b>\$2,883,017</b>	<b>\$3,271,325</b>	<b>\$7,486,357</b>	<b>\$7,486,357</b>	<b>\$4,168,083</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>								
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
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$64,158	\$57,692	\$114,739	\$154,791	\$40,052	26%	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	(2,994,148)	(2,818,451)	(3,039,833)	(7,664,596)	(7,704,648)	(3,963,940)	51%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,994,148)</b>	<b>(\$2,754,293)</b>	<b>(\$2,982,141)</b>	<b>(\$7,549,857)</b>	<b>(\$7,549,857)</b>	<b>(\$3,923,888)</b>	<b>52%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$110,391)	\$128,724	\$289,184	(\$63,500)	(\$63,500)	\$244,195		18
19 Beginning Balance, July 1	127,962	126,701	128,421	192,001	192,001	192,001		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$17,571</b>	<b>\$255,425</b>	<b>\$417,605</b>	<b>\$128,501</b>	<b>\$128,501</b>	<b>\$436,196</b>		<b>21</b>

*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

## **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 will increase with transfers made from the Unrestricted General Fund and other sources and decrease when benefits are paid out. Because this reserve is relatively new and is small compared to the total liability already incurred, current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. Eventually, however, an increasing portion of retiree benefits will be paid directly from the Reserve Fund.*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**San Mateo County Community College District  
2007-2008 Mid-Year Budget  
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2005-06 Actuals	2nd Quarter 2006-2007 Actuals	2nd Quarter 2007-2008 Actuals	2008-2009 Adoption Budget	2008-2009 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
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	91,056	261,684	353,623	1,094,000	1,094,000	(232,222)	-21%	3
<b>4 Total Revenue</b>	<b>\$91,056</b>	<b>\$261,684</b>	<b>\$353,623</b>	<b>\$1,094,000</b>	<b>\$1,094,000</b>	<b>(\$232,222)</b>	<b>-21%</b>	<b>4</b>
<b>Expenses</b>								
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	3,031	2,250	2,250	25,904	1151%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,031</b>	<b>\$2,250</b>	<b>\$2,250</b>	<b>\$25,904</b>	<b>1151%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$91,056	\$1,761,684	\$1,850,592	\$2,591,750	\$2,591,750	(\$258,126)		18
19 Beginning Balance, July 1	21,961,007	24,219,353	16,139,901	32,836,442	32,836,442	32,836,442		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$22,052,063</b>	<b>\$25,981,037</b>	<b>\$17,990,493</b>	<b>\$35,428,192</b>	<b>\$35,428,192</b>	<b>\$32,578,316</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# Supplemental Information

Page 82 - **FTES Analysis**

Page 85 - **2009-10 Budget & Planning Calendar**

Page 87 - **Associated Student Body Reports**

Page 98 - **CCFS-311Q Report (12/31/08)**

Page 101 - **Cash Flow Summary (12/31/08)**

Page 102 - **Expenditure Comparison by Major  
Account Code**

Page 104 - **Expenditure Comparison by Major  
Budget Activity**

Page 106 - **Expenditure Comparison of  
Academic Salaries**



**No Borrowing**

**San Mateo County Community College District  
FTES Analysis**

	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<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>1st Period Actual 2008-2009</u>
--	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	--------------------------------------------

**College of San Mateo**

Resident										
Fall & Spring	7,611	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,686	7,693
Summer	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>995</u>
Total, Resident	8,536	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,678	8,688
Total, Apprenticeship	171	173	171	165	131	140	146	156	164	114
Flex-time	15	14	10	9	14	9	12	10	11	10
Non-Resident										
Fall & Spring	360	315	327	288	245	223	234	226	217	211
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer (N/C)	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>
Total, Non-Resident	391	347	355	321	271	242	255	246	232	229

**College of San Mateo Total** . . . . . **9,113** . . . . . **8,680** . . . . . **8,783** . . . . . **9,562** . . . . . **9,597** . . . . . **8,941** . . . . . **8,669** . . . . . **8,791** . . . . . **9,085** . . . . . **9,041**

**Canada College**

Resident										
Fall & Spring	2,816	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,062
Fall & Spring (N/C)	6	6	25	8	43	50	43	27	35	33
Summer (N/C)	-	-	-	1	-	2	4	4	5	1
Summer	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>416</u>
Total, Resident	3,181	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,512
Flex-time	11	7	4	3	6	3	3	3	4	3
Non-Resident										
Fall & Spring	152	155	152	116	76	73	71	62	60	84
Fall & Spring (N/C)	1	1	4	2	3	2	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>
Total, Non-Resident	164	164	169	128	80	77	79	71	68	92

**Canada College Total** . . . . . **3,356** . . . . . **3,546** . . . . . **3,948** . . . . . **4,095** . . . . . **3,753** . . . . . **4,061** . . . . . **4,195** . . . . . **4,255** . . . . . **4,452** . . . . . **4,607**

**Skyline College**

Resident										
Fall & Spring	5,470	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,972
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,113</u>
Total, Resident	6,298	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,085
Total, Apprenticeship	43	43	42	31	9	4	4	3	3	2
Flex-time	16	10	4	4	5	4	9	3	5	6
Non-Resident										
Fall & Spring	166	203	159	154	124	109	97	101	97	95
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	1
Summer	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>15</u>
Total, Non-Resident	184	226	185	176	142	122	109	111	109	111

**Skyline College Total** . . . . . **6,541** . . . . . **6,522** . . . . . **6,908** . . . . . **7,596** . . . . . **7,128** . . . . . **6,970** . . . . . **6,887** . . . . . **6,801** . . . . . **7,330** . . . . . **8,204**



# No Borrowing

## San Mateo County Community College District FTES Analysis

	<u>Actual</u> <u>1999-2000</u>	<u>Actual</u> <u>2000-2001</u>	<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>1st Period</u> <u>Actual</u> <u>2008-2009</u>
<i>District</i>										
Resident										
Fall & Spring	15,897	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,969	18,727
Fall & Spring (N/C)	6	6	25	8	43	50	43	27	35	33
Summer (N/C)	0	0	0	1	0	2	4	4	5	1
Summer	<u>2,112</u>	<u>2,285</u>	<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>2,524</u>
Total, Resident	18,015	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,285
Total, Apprenticeship	214	216	213	196	140	144	150	159	167	116
Flex-time	42	31	18	16	25	16	24	16	20	19
Non-Resident										
Fall & Spring	678	673	638	558	445	405	402	389	374	390
Fall & Spring (N/C)	1	1	4	2	3	2	1	1	1	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>40</u>
Total, Non-Resident	739	737	709	625	493	441	443	428	409	432
<b>District Total</b>	<b>19,010</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,867</b>	<b>21,852</b>

**BOARD REPORT NO. 09-1-1CA**

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

**APPROVAL OF 2009-10 BUDGET AND PLANNING CALENDAR**

The budget development process for 2009-10 requires formulation of a budget calendar. Included in the 2009-10 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 2009-10 on September 9, 2009.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2009-10 Budget and Planning Calendar.

## Budget and Planning Calendar, 2009-10

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2009 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 9	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 2009-10 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. Approve resource allocation.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2009 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February 20	"P1" First Principal Apportionment	Certify to State Controller Apportionment	
February/March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2008-09 Mid-Year Budget Report	Review of 2008-09 Mid-Year Budget Report
March	Campuses Finalize Fall 2009 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2009-10 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2009-10	Colleges ongoing review of position control	
April			Budget update with Board; review budget assumptions for Tentative budget.
May 8	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
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.

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
June	District Office completes budget input and prepares Tentative Budget document	Review of 2009-10 Tentative Budget	
June 24			Adoption of 2009-10 Tentative Budget and 2009-10 Gann Limit.
June 25	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2009-10 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2008-09 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.9			Public Hearing/Adoption of 2009-10 Final Budget.

**Associated Students of Cañada College**  
**2<sup>nd</sup> Quarter Report (October-December)**  
**Fall 2008**

*Prepared by: Aja Butler*  
*Coordinator of Student Activities*  
*Cañada College*

In an effort to promote bonding and togetherness among senators, the ASCC completed a teambuilding activity at Planet Granite. Many of the senators found the activity to be fun and motivating.

Three members of the ASCC attended the Fall General Assembly in San Jose, California.

The ASCC also appointed four students to the senate: Alma Nunez, Edgar Deloa, Aldo Garcia, and Violeta Crow.

To finish out the fall semester the ASCC sponsored a food drive which they called **ASCC to the Rescue**. Recognizing the impact of the recession on students, ASCC's primary goal for the food drive was to provide Cañada students with food for the holidays. Beginning in early October the senators began publicizing their food drive to students and staff. A total of nine collection bins were distributed throughout the campus in such areas as Admissions and Records, the coffee kiosk, bookstore, Learning Center, etc. The students managed to collect over 400 food items. After grouping and sorting the food, ASCC scheduled various pick up dates and times a few days before Thanksgiving, for students to come to the Club Lounge and collect a food basket. Left-over food was distributed to a local Boys and Girls Club in Redwood City. Senator, Alma Nunez reports that "ASCC was not only successful in engaging the college in outreach efforts; it was also able to promote its presence, goals, and ideals of community."

The ASCC held its annual holiday dinner at the Mongolian Hot Pot, a local restaurant in San Mateo.

ASSOCIATED STUDENTS/CANADA

Balance Sheet Comparison

As of December 31, 2008

	<u>Dec 31, '08</u>	<u>Dec 31, '07</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1050-3 · CASH/CHECKING-WELLS FARGO	240,677.33	199,056.14	41,621.19	20.91%
1060-3 · CASH/CD - RCSSE CREDIT UNION	40,010.25	40,000.00	10.25	0.03%
1080-3 · CASH/CD-WESTERN FIN. BANK	30,000.00	30,000.00	0.00	0.0%
Total Checking/Savings	<u>310,687.58</u>	<u>269,056.14</u>	<u>41,631.44</u>	<u>15.47%</u>
Other Current Assets				
1200-3 · EOPS LOAN RECEIVABLE	5,707.22	3,456.91	2,250.31	65.1%
1220-3 · DEAN'S EMERGENCY LOAN RECEIVABL	5,286.06	5,760.06	-474.00	-8.23%
1400-3 · ACCOUNTS RECEIVABLE	2,319.00	0.00	2,319.00	100.0%
1410-3 · ACCOUNTS REC.- STUDENT BODY FEE	69,397.10	64,328.10	5,069.00	7.88%
1411-3 · A/R STUD.FEE-BAD DEBT ALLOWANCE	-3,684.71	-2,435.87	-1,248.84	51.27%
1450-3 · INTEREST RECEIVABLE	69.30	308.41	-239.11	-77.53%
Total Other Current Assets	<u>79,093.97</u>	<u>71,417.61</u>	<u>7,676.36</u>	<u>10.75%</u>
Total Current Assets	<u>389,781.55</u>	<u>340,473.75</u>	<u>49,307.80</u>	<u>14.48%</u>
Fixed Assets				
1800-3 · FURNI/FIX & EQUIP	40,051.54	40,051.54	0.00	0.0%
1810-3 · ACCUM. DEPRECIATION/F&F - EQUIP	-38,172.85	-36,681.49	-1,491.36	4.07%
Total Fixed Assets	<u>1,878.69</u>	<u>3,370.05</u>	<u>-1,491.36</u>	<u>-44.25%</u>
<b>TOTAL ASSETS</b>	<u><u>391,660.24</u></u>	<u><u>343,843.80</u></u>	<u><u>47,816.44</u></u>	<u><u>13.91%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
CLUB ACCOUNTS - CANADA	26,854.58	27,161.36	-306.78	-1.13%
TRUST ACCOUNTS - CANADA	157,904.66	145,186.35	12,718.31	8.76%
2850-3 · STUDENT CASH CLEARING	72.00	72.00	0.00	0.0%
Total Other Current Liabilities	<u>184,831.24</u>	<u>172,419.71</u>	<u>12,411.53</u>	<u>7.2%</u>
Total Current Liabilities	<u>184,831.24</u>	<u>172,419.71</u>	<u>12,411.53</u>	<u>7.2%</u>
Long Term Liabilities				
2100-3 · EOPS LOAN FUND	8,044.00	7,744.00	300.00	3.87%
2120-3 · DEANS' EMERGENCY LOAN FUND	9,565.00	9,565.00	0.00	0.0%
2140-3 · LATIN AMERICAN LOAN FUND	351.28	351.28	0.00	0.0%
2145-3 · MISCELLANEOUS LOAN FUNDS	84.95	84.95	0.00	0.0%
Total Long Term Liabilities	<u>18,045.23</u>	<u>17,745.23</u>	<u>300.00</u>	<u>1.69%</u>
Total Liabilities	<u>202,876.47</u>	<u>190,164.94</u>	<u>12,711.53</u>	<u>6.68%</u>
Equity				
3100-3 · CAPITAL-COLLEGE	141,753.44	123,573.12	18,180.32	14.71%
Net Income	<u>47,030.33</u>	<u>30,105.74</u>	<u>16,924.59</u>	<u>56.22%</u>
Total Equity	<u>188,783.77</u>	<u>153,678.86</u>	<u>35,104.91</u>	<u>22.84%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>391,660.24</u></u>	<u><u>343,843.80</u></u>	<u><u>47,816.44</u></u>	<u><u>13.91%</u></u>

ASSOCIATED STUDENTS/CANADA  
**P&L Previous Year Comparison**  
 July through December 2008

	<u>Jul - Dec '08</u>	<u>Jul - Dec '07</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
4100-3 · ASCC GENERAL INCOME	10.25	0.00	10.25	100.0%
4115-3 · ATM	415.50	507.00	-91.50	-18.05%
4120-3 · PROGRAM INCOME	297.50	0.00	297.50	100.0%
4130-3 · INTEREST EARNED	402.41	669.96	-267.55	-39.94%
4145-3 · STUDENT ACTIVITY CARD SALES	54,291.00	50,705.00	3,586.00	7.07%
4155-3 · VENDING INCOME	6,369.70	3,212.67	3,157.03	98.27%
<b>Total Income</b>	<u>61,786.36</u>	<u>55,094.63</u>	<u>6,691.73</u>	<u>12.15%</u>
<b>Expense</b>				
5023-3 · CENTRAL DUPLICATING EXPENSE	60.68	1.74	58.94	3,387.36%
5060-3 · CONFERENCE EXPENSE	2,387.14	2,225.26	161.88	7.28%
5070-3 · DEPRECIATION/F & F	735.78	755.58	-19.80	-2.62%
5130-3 · MISCELLANEOUS EXPENSES	557.23	622.13	-64.90	-10.43%
5140-3 · OFFICE SUPPLIES EXPENSE	925.49	2,491.37	-1,565.88	-62.85%
5155-3 · PROGRAM ASSISTANCE EXPENSE	1,090.00	5,142.69	-4,052.69	-78.81%
5160-3 · PROGRAMS EXPENSE	5,080.83	7,814.11	-2,733.28	-34.98%
5180-3 · PUBLICITY	467.86	3,053.98	-2,586.12	-84.68%
5210-3 · STUDENT ACTIVITY CARD EXPENSES	2,760.45	1,271.28	1,489.17	117.14%
5220-3 · VENDING EXPENSE	690.57	1,610.75	-920.18	-57.13%
<b>Total Expense</b>	<u>14,756.03</u>	<u>24,988.89</u>	<u>-10,232.86</u>	<u>-40.95%</u>
<b>Net Income</b>	<u><u>47,030.33</u></u>	<u><u>30,105.74</u></u>	<u><u>16,924.59</u></u>	<u><u>56.22%</u></u>

## **Associated Students of College of San Mateo 2nd Quarter Report, October 2008 – December 2009**

The Associated Students of College of San Mateo (ASCSM) has had a very productive 1<sup>st</sup> quarter. Although it continues to be a time of transition in Student Activities at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM students, faculty, staff, and administrators. Some of the highlights for the second half of the fall 2008 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, and it also includes discounts at 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:**

*October:* At the end of September beginning of October, the Senate held their annual "Oktoberfest". It was a weeklong event that had free food, music, and activities. Further, the Senate had two co-curricular activities revolving around the election. The first was a town hall discussion about the presidential candidates' views on the economic crisis. Lastly, the Senate held Halloween Events that included candy giveaways, a haunted house, and costume contest. They also held a second club day.

*November:* During November the students held a two week long, "Thank You" program. This program involved making handmade "Thank You" Cards available for students to thank faculty and staff on campus. These cards were then delivered to the appropriate person. Additionally, they held an election night party in the student lounge.

# ASSOCIATED STUDENTS CSM

## Balance Sheet YTD Comparison

As of December 31, 2008

	Dec 31, 08	Dec 31, 07	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1050-4 · WELLS FARGO CHECKING ACCT	95,150.70	100.28	95,050.42	94,785.02%
1051-4 · UNION BANK OF CALIFORNIA	0.00	277,334.36	-277,334.36	-100.0%
1150-4 · PETTY CASH ASCSM	25.00	25.00	0.00	0.0%
<b>Total Checking/Savings</b>	95,175.70	277,459.64	-182,283.94	-65.7%
<b>Other Current Assets</b>				
1210.4 · ACCOUNTS RECEIVABLE - MISC	3,257.00	4,632.85	-1,375.85	-29.7%
1220.4 · A/R-Student Body Card Fee	104,476.50	100,682.00	3,794.50	3.77%
1221-4 · Allowance for Bad Debts-S.B.C.F	-1,985.05	-1,912.96	-72.09	3.77%
1305-4 · ASCSM Veterans Emerg. Loan Rec.	573.19	0.00	573.19	100.0%
1310-4 · EMERGENCY LOAN RECEIVABLE	2,480.00	2,605.00	-125.00	-4.8%
1330-4 · DISTRICT INVESTMENT POOL	529,937.05	376,708.88	153,228.17	40.68%
1340-4 · INVESTMT.MARK TO MARKET ADJMT.	-3,795.37	-2,545.70	-1,249.67	49.09%
<b>Total Other Current Assets</b>	634,943.32	480,170.07	154,773.25	32.23%
<b>Total Current Assets</b>	730,119.02	757,629.71	-27,510.69	-3.63%
<b>Fixed Assets</b>				
1800.4 · FURNITURE & FIXTURE-ASCSM	0.00	0.00	0.00	0.0%
1820.4 · OFFICE EQUIPMENT	7,883.20	0.00	7,883.20	100.0%
1840.4 · FURNITURE & FIXTURE - CAFE	0.00	0.00	0.00	0.0%
1860.4 · STUDENT CARD EQPT- ASCSM	0.00	0.00	0.00	0.0%
1870.4 · GAME & RECREATION FURNITURE	0.00	0.00	0.00	0.0%
<b>Total Fixed Assets</b>	7,883.20	0.00	7,883.20	100.0%
<b>TOTAL ASSETS</b>	738,002.22	757,629.71	-19,627.49	-2.59%
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	26,803.68	25,822.92	980.76	3.8%
<b>Total Accounts Payable</b>	26,803.68	25,822.92	980.76	3.8%
<b>Other Current Liabilities</b>				
2010-4 · EMERGENCY LOAN FUND	10,703.95	10,453.95	250.00	2.39%
2015-4 · LUCILE KOSHLAND - LOAN FUND	4,600.00	4,600.00	0.00	0.0%
2020-4 · PEACHES WINSTON BOOK FUND	3,974.13	3,974.13	0.00	0.0%
2030-4 · FOREIGN STUDENT LOAN FUND	1,524.00	1,524.00	0.00	0.0%
2100-CL · CLUB ACCOUNTS	120,393.55	125,227.11	-4,833.56	-3.86%
2500-TR · TRUST ACCOUNT	307,100.77	267,908.09	39,192.68	14.63%
<b>Total Other Current Liabilities</b>	448,296.40	413,687.28	34,609.12	8.37%
<b>Total Current Liabilities</b>	475,100.08	439,510.20	35,589.88	8.1%
<b>Total Liabilities</b>	475,100.08	439,510.20	35,589.88	8.1%

## ASSOCIATED STUDENTS CSM

Balance Sheet YTD Comparison  
As of December 31, 2008

	<u>Dec 31, 08</u>	<u>Dec 31, 07</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Equity</b>				
<b>3160 · CAPITAL-CSM VENDING</b>	0.00	30,768.12	-30,768.12	-100.0%
<b>3901 · Fund Balance - ASCSM</b>	298,679.20	244,178.42	54,500.78	22.32%
<b>3902 · Fund Balance - CSM Cafe</b>	0.00	27,378.68	-27,378.68	-100.0%
<b>3950 · PRIOR YEAR ADJUSTMENTS</b>	-36,393.25	-36,393.25	0.00	0.0%
<b>Net Income</b>	616.19	52,187.54	-51,571.35	-98.82%
<b>Total Equity</b>	<u>262,902.14</u>	<u>318,119.51</u>	<u>-55,217.37</u>	<u>-17.36%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>738,002.22</u></u>	<u><u>757,629.71</u></u>	<u><u>-19,627.49</u></u>	<u><u>-2.59%</u></u>

**ASSOCIATED STUDENTS CSM**

Profit &amp; Loss YTD Comparison

July through December 2008

	<u>Jul - Dec 08</u>	<u>Jul - Dec 07</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4115 - ATM	362.50	943.50	-581.00	-61.58%
4122 - PROGRAMS - INCOME	98.00	447.75	-349.75	-78.11%
4125 - GAMES/RECREATION	567.00	1,790.80	-1,223.80	-68.34%
4126 - GAMES - POOL TABLE	176.50	0.00	176.50	100.0%
4135 - MISC INCOME	1,105.00	190.06	914.94	481.4%
4145 - STUDENT BODY CARD FEE	85,542.00	84,593.50	948.50	1.12%
4154 - VENDING-PEPSI	10,886.60	8,547.24	2,339.36	27.37%
4155 - VENDING-ACTION	6,242.89	4,337.27	1,905.62	43.94%
4156 - CAFE CONTRACT COMMISSION	3,554.92	2,577.30	977.62	37.93%
<b>Total Income</b>	<u>108,535.41</u>	<u>103,427.42</u>	<u>5,107.99</u>	<u>4.94%</u>
<b>Expense</b>				
5070 - DEPRECIATIONS	909.60	44.00	865.60	1,967.27%
5090 - EQUIPMENT REPAIR/MAINTENANCE	0.00	370.87	-370.87	-100.0%
5110 - FURNITURE/FIXTURES/EQUIPMENT	2,064.88	12.98	2,051.90	15,808.17%
5120 - Bad Debts Expense-Std. B. C. F.	478.23	343.97	134.26	39.03%
5130 - MISC EXPENSE	0.00	80.00	-80.00	-100.0%
5140 - OFFICE SUPPLIES	1,762.36	1,463.52	298.84	20.42%
5142 - Telephone Expense	2.81	13.56	-10.75	-79.28%
5160 - OPERATING	336.42	76.61	259.81	339.13%
5165 - HOSPITALITY	375.00	209.08	165.92	79.36%
5166 - AWARDS & AWARDS CEREMONIES	500.00	0.00	500.00	100.0%
5170 - PROGRAMS	15,769.72	13,088.32	2,681.40	20.49%
5172 - PUBLICATION EXPENSE	1,673.48	1,181.90	491.58	41.59%
5175 - CLUB ASSISTANCE/ICC	972.80	1,450.59	-477.79	-32.94%
5176 - PGM. ASST.-ACADEMIC ENHANCEMENT	2,500.00	0.00	2,500.00	100.0%
5178 - SCHOLARSHIP-SMCCCD FOUNDATION	0.00	500.00	-500.00	-100.0%
5180 - STUDENT EXPRESS CARD	743.38	878.00	-134.62	-15.33%
5200 - STUDENT ASSISTANT ASCSM	33,617.97	24,938.84	8,679.13	34.8%
5205 - STUDENT ASSISTANTS - MISC	16.00	0.00	16.00	100.0%
6999 - VOID CHECKS	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>61,722.65</u>	<u>44,652.24</u>	<u>17,070.41</u>	<u>38.23%</u>
<b>Net Ordinary Income</b>	<u>46,812.76</u>	<u>58,775.18</u>	<u>-11,962.42</u>	<u>-20.35%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4130 - INTEREST EARNED-DIST.INVESTMENT	9,112.48	8,874.17	238.31	2.69%
4133 - Investment Loss-Realized	-34,624.64	0.00	-34,624.64	-100.0%
<b>Total Other Income</b>	<u>-25,512.16</u>	<u>8,874.17</u>	<u>-34,386.33</u>	<u>-387.49%</u>
<b>Other Expense</b>				
6554 - CAFE CONT.COMM.exp. to Reserve	0.00	2,577.30	-2,577.30	-100.0%
6555 - Vending Inc. Exp. to VP Trust	20,684.41	12,884.51	7,799.90	60.54%
<b>Total Other Expense</b>	<u>20,684.41</u>	<u>15,461.81</u>	<u>5,222.60</u>	<u>33.78%</u>
<b>Net Other Income</b>	<u>-46,196.57</u>	<u>-6,587.64</u>	<u>-39,608.93</u>	<u>601.26%</u>
<b>Net Income</b>	<u><u>616.19</u></u>	<u><u>52,187.54</u></u>	<u><u>-51,571.35</u></u>	<u><u>-98.82%</u></u>

**Associated Students of Skyline College  
Budget Report for the 2nd Quarter 2008-2009  
Summary of Programs and Activities**

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
- Academic Senate
- Campus Auxiliary Services Advisory Committee
- College Budget
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Associated Students Governing Board
- District Board of Trustees
- District Budget Committee
- District Shared Governance Council
- Ed Policy Committee
- Fresh Look / Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning
- Technology Committee

***Student Handbook and Academic Planners:*** The ASSC continues to work with the Student Activities Office to distribute the Student Handbooks and Academic Planners. Current copies of the handbook are available in the Student Activities Office.

***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. Anticipating full council membership by the spring semester; currently the council has 19 members.

***Student Identification Cards:*** The Student Activities Office continues to produce Student ID Cards for the student body with assistance from the ASSC.

***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. Club Manual and instructions on how to start a club are available in the Student Activities Office. Our newest clubs are Democrats Club, Differently Able Club, Environmental Club and the Kababayan Dance Troupe.

***EVENTS:***

**October 6-20, 2008**

**Voter Registration Drive**

ASSC and the Skyline Democrats Club sponsored a nonpartisan voter registration drive  
82 people registered to vote

**October 14, 2008**

**Club Rush**

Clubs recruited new member sand distributed information about their clubs and programs  
14 clubs participated in the event

**November 3-21, 2008**

**Second Harvest Food Drive**

Sponsored by the ASSC

Clubs were awarded grants for; 1<sup>st</sup> place-\$300.00, 2<sup>nd</sup> place-\$200.00, and 3<sup>rd</sup> place-\$100.00  
The ASSC collected 776 pounds of food

***LEADERSHIP TRAINING:***

**October 2, 2008**

**NCSL Online Training Seminar DVD's**

\$500.00

**October 24-26, 2008**

**State Senate for California Community Colleges in San Jose**

10 members attended

***SUPPORT TO COLLEGE PROGRAMS:***

**Student Scholarships**

ASSC voted to increase the scholarship awards by \$2,000, for a total of \$5,000

ASSC/SOCC donated funds to support the following programs:

1. Greenify Skyline – sponsored by the Honors Club: Cosponsored
2. Cartoon Contest for elementary students – sponsored by Phi Theta Kappa (designed to increase awareness of college accessibility): Funded
3. Art Show Reception – coordinated by the Photography Club: Cosponsored

**October 16, 2008**

Sponsored SHPE for Conference

\$1,600

**November 6, 2008**

Honors Program L.A. Conference

\$450

**November 20, 2008**

W.O.W. Conference Sponsorship

\$3,000

**November 20, 2008**

Mecca East Meets West Sponsored

\$1,000

Amory Nan Cariadus

Coordinator of Student Activities

Skyline College

Phone: (650) 738-4334

Email: cariadusa@smccd.net

**Associated Students of Skyline College  
Balance Sheet Prev Year Comparison**

As of December 31, 2008

	<u>Dec 31, 08</u>	<u>Dec 31, 07</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
101 - Change Fund	25.00	25.00	0.00	0.0%
100 - Cash in Bank	165,602.70	167,418.44	-1,815.74	-1.09%
103 - District Investment Pool	447,825.20	450,122.66	-2,297.46	-0.51%
<b>Total Checking/Savings</b>	<u>613,452.90</u>	<u>617,566.10</u>	<u>-4,113.20</u>	<u>-0.67%</u>
<b>Accounts Receivable</b>				
1200 - *Accounts Receivable	0.00	0.00	0.00	0.0%
<b>Total Accounts Receivable</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Other Current Assets</b>				
Accounts Receivable	655,810.99	542,594.82	113,216.17	20.87%
<b>Total Other Current Assets</b>	<u>655,810.99</u>	<u>542,594.82</u>	<u>113,216.17</u>	<u>20.87%</u>
<b>Total Current Assets</b>	<u>1,269,263.89</u>	<u>1,160,160.92</u>	<u>109,102.97</u>	<u>9.4%</u>
<b>Fixed Assets</b>				
160.0 - Fixed Assets	2,700.55	4,293.67	-1,593.12	-37.1%
<b>Total Fixed Assets</b>	<u>2,700.55</u>	<u>4,293.67</u>	<u>-1,593.12</u>	<u>-37.1%</u>
<b>TOTAL ASSETS</b>	<u><b>1,271,964.44</b></u>	<u><b>1,164,454.59</b></u>	<u><b>107,509.85</b></u>	<u><b>9.23%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 - Accounts Payable	1,099.28	1,099.28	0.00	0.0%
<b>Total Accounts Payable</b>	<u>1,099.28</u>	<u>1,099.28</u>	<u>0.00</u>	<u>0.0%</u>
<b>Other Current Liabilities</b>				
Club Accounts	94,750.84	123,568.00	-28,817.16	-23.32%
Loan Funds	3,182.66	3,182.66	0.00	0.0%
Trust Accounts	787,256.49	693,650.44	93,606.05	13.5%
<b>Total Other Current Liabilities</b>	<u>885,189.99</u>	<u>820,401.10</u>	<u>64,788.89</u>	<u>7.9%</u>
<b>Total Current Liabilities</b>	<u>886,289.27</u>	<u>821,500.38</u>	<u>64,788.89</u>	<u>7.89%</u>
<b>Total Liabilities</b>	<u>886,289.27</u>	<u>821,500.38</u>	<u>64,788.89</u>	<u>7.89%</u>
<b>Equity</b>				
400 - Opening Bal Equity	137,292.05	137,292.05	0.00	0.0%
450 - Retained Earnings	202,422.50	152,620.94	49,801.56	32.63%
Net Income	45,960.62	53,041.22	-7,080.60	-13.35%
<b>Total Equity</b>	<u>385,675.17</u>	<u>342,954.21</u>	<u>42,720.96</u>	<u>12.46%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,271,964.44</b></u>	<u><b>1,164,454.59</b></u>	<u><b>107,509.85</b></u>	<u><b>9.23%</b></u>

**Associated Students of Skyline College**  
**Profit & Loss Prev Year Comparison**  
 July through December 2008

	<u>Jul - Dec 08</u>	<u>Jul - Dec 07</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Income</b>				
<b>Revenues from Operations</b>				
508 - Interest Income	10,372.82	10,675.73	-302.91	-2.84%
510 - Miscellaneous Income	30.00	80.00	-50.00	-62.5%
520 - Student Activity Card Income	80,232.00	72,681.00	7,551.00	10.39%
528 - Vending Income	5,772.26	4,673.32	1,098.94	23.52%
<b>Total Revenues from Operations</b>	<u>96,407.08</u>	<u>88,110.05</u>	<u>8,297.03</u>	<u>9.42%</u>
<b>Total Income</b>	96,407.08	88,110.05	8,297.03	9.42%
<b>Expense</b>				
<b>Operating Expenses</b>				
601 - Payroll Expense	4,825.50	743.75	4,081.75	548.81%
602 - Employee Benefits	0.00	16.79	-16.79	-100.0%
620 - Depreciation	796.56	796.56	0.00	0.0%
622 - General Fund Expenditures	1,857.43	150.37	1,707.06	1,135.24%
623 - Office Supplies	5,095.57	3,219.98	1,875.59	58.25%
624 - Activities Fund	600.00	14,971.24	-14,371.24	-95.99%
625 - Chartered Clubs/Org. Fund	11,896.00	11,875.00	21.00	0.18%
626 - Scholarships&NonProfit Donation	500.00	1,000.00	-500.00	-50.0%
632 - ASSC President's Account	0.00	10.83	-10.83	-100.0%
642 - Conference & Travel	262.55	0.00	262.55	100.0%
650 - Publicity Expense	0.00	2,284.31	-2,284.31	-100.0%
655 - Student Activity Card Expense	-8.00	0.00	-8.00	-100.0%
<b>Total Operating Expenses</b>	<u>25,825.61</u>	<u>35,068.83</u>	<u>-9,243.22</u>	<u>-26.36%</u>
670 - Unrealized Gain/Loss Dist. Inv	-2,881.39	0.00	-2,881.39	-100.0%
671 - Investment Loss-Realized	27,502.24	0.00	27,502.24	100.0%
<b>Total Expense</b>	<u>50,446.46</u>	<u>35,068.83</u>	<u>15,377.63</u>	<u>43.85%</u>
<b>Net Income</b>	<u><u>45,960.62</u></u>	<u><u>53,041.22</u></u>	<u><u>-7,080.60</u></u>	<u><u>-13.35%</u></u>

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q  
VIEW QUARTERLY DATA

CHANGE THE PERIOD 

Fiscal Year: 2008-2009

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2008

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2005-06	Actual 2006-07	Actual 2007-08	Projected 2008-2009

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	106,151,800	113,931,358	113,080,954	115,893,162
A.2	Other Financing Sources (Object 8900)	78,404	202,657	982,466	3,505
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	106,230,204	114,134,015	114,063,420	115,896,667
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	92,651,889	100,452,457	106,800,904	114,099,452
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	13,625,995	12,989,611	7,522,616	3,096,319
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	106,277,884	113,442,068	114,323,520	117,195,771
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	-47,680	691,947	-260,100	-1,299,104
D.	<b>Fund Balance, Beginning</b>	9,927,386	9,879,706	10,571,653	10,311,552
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	9,927,386	9,879,706	10,571,653	10,311,552
E.	<b>Fund Balance, Ending (C. + D.2)</b>	9,879,706	10,571,653	10,311,553	9,012,448
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9.3%	9.3%	9%	7.7%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	17,440	21,827	18,768	21,850
-----	---------------------------------------------------------	--------	--------	--------	--------

III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2005-06	2006-07	2007-08	2008-2009
H.1	Cash, excluding borrowed funds			8,082,687	-10,673,184
H.2	Cash, borrowed funds only			0	13,395,000
H.3	Total Cash (H.1+ H.2)	8,261,141	12,444,121	8,082,687	2,721,816

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.	<b>Revenues:</b>				

I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	116,750,201	116,893,162	30,414,663	26%
I.2	Other Financing Sources (Object 8900)	0	2,609	3,505	134.3%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	116,750,201	116,895,771	30,418,168	26%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	120,055,541	120,186,111	54,699,128	45.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,081,319	3,096,319	159,840	5.2%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	123,136,860	123,282,430	54,858,968	44.5%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-6,386,659	-6,386,659	-24,440,800	
L	Adjusted Fund Balance, Beginning	10,311,552	10,311,552	10,311,552	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	3,924,893	3,924,893	-14,129,248	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	3.2%	3.2%		

Has the district settled any employee contracts during this V. 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	% *	Permanent		Temporary		Total Cost Increase	% *
			Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>								
Year 1:								
Year 2:								
Year 3:								
<b>b. BENEFITS:</b>								
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, 2008**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	10,149,530.58	7,343,245.72	33,372,811.44	475,446,019.05	62,268.04	312,666.46	-
<b>Cash inflow from operations:</b>							
Year-to-date Income	30,418,167.14	10,271,787.26	12,477,015.10	(17,397,266.06)	511,998.85	4,208,135.48	(232,222.49)
Accounts Receivable	3,291,171.75	1,856,683.48	184,903.03	18,822,291.78	72,983.66	185,676.15	(17,351.10)
Deferred Income	(3,264,590.76)	(214,063.71)		(390,961.53)	(20,362.55)	(214,063.63)	
Cash awaiting for deposit	473,812.27						
<b>Total Income</b>	<b>41,068,090.98</b>	<b>19,257,652.75</b>	<b>46,034,729.57</b>	<b>476,480,083.24</b>	<b>626,888.00</b>	<b>4,492,414.46</b>	<b>(249,573.59)</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	54,858,967.54	10,700,839.29	24,479,870.99	51,591,618.95	535,023.13	3,963,940.00	25,903.57
Advances / Prepaid	1,535.75	64.24	-	(3,371,351.99)	-	-	
Account Payable	4,699,143.06	684,116.41	5,054.16	17,662,846.07	20,980.64	32,987.32	(450.00)
<b>Cash Balance From Operations</b>	<b>(18,491,555.37)</b>	<b>7,872,632.81</b>	<b>21,549,804.42</b>	<b>410,596,970.21</b>	<b>70,884.23</b>	<b>495,487.14</b>	<b>(275,027.16)</b>
<b>Other Cash inflow</b>							
Medical Flex Plan / Revolv. Fund	-						
TRANS	13,395,000.00						
Trusts (JPA & 3CBG)							
<b>Beg. Investment Balance</b>							
LAIF Balance	5,583,374.80						21,653,494.16
County Pool Balance	1,427,410.62						8,204,517.16
Special Bond			155,838.71	5,000.00			2,298,704.08
C.O.P.	-						
<b>Total Beg. Balance</b>	<b>7,010,785.42</b>		<b>155,838.71</b>	<b>5,000.00</b>			<b>32,156,715.40</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	5,626,411.19						21,820,398.25
County Pool Balance	1,438,635.97						10,061,289.99
Special Bond			-	5,000.00			-
C.O.P.	-						
<b>Y.T.D. Balance</b>	<b>7,065,047.16</b>		<b>-</b>	<b>5,000.00</b>			<b>31,881,688.24</b>
Net Cash changes from Investment	(54,261.74)		155,838.71	-			275,027.16
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	(5,150,817.11)	7,872,632.81	21,705,643.13	410,596,970.21	70,884.23	495,487.14	(0.00)
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>(18,545,817.11)</b>	<b>7,872,632.81</b>	<b>21,705,643.13</b>	<b>410,596,970.21</b>	<b>70,884.23</b>	<b>495,487.14</b>	<b>(0.00)</b>

**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	%	
<b>2001-02</b>									
Cañada College	\$12,632,803	3,948	\$3,200	\$7,853,008	62.16%	\$1,989	\$2,310,446	18.29%	\$585
College of San Mateo	\$29,955,660	8,783	\$3,411	\$18,156,582	60.61%	\$2,067	\$5,515,589	18.41%	\$628
Skyline College	\$21,496,139	6,908	\$3,112	\$12,639,227	58.80%	\$1,830	\$4,136,010	19.24%	\$599
Central Svcs/District Office	\$22,580,021	0	\$0	\$515,388	2.28%	\$0	\$6,976,608	30.90%	\$0
<b>Total</b>	<b>\$86,664,623</b>	<b>19,639</b>	<b>\$4,413</b>	<b>\$39,164,205</b>	<b>45.19%</b>	<b>\$1,994</b>	<b>\$18,938,653</b>	<b>21.85%</b>	<b>\$964</b>
<b>2002-2003</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602
College of San Mateo	\$30,361,237	9,562	\$3,175	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620
Skyline College	\$21,601,746	7,596	\$2,844	\$12,985,438	60.11%	\$1,710	\$4,224,624	19.56%	\$556
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$40,610,728</b>	<b>45.40%</b>	<b>\$1,911</b>	<b>\$20,437,638</b>	<b>22.85%</b>	<b>\$962</b>
<b>2003-2004</b>									
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
<b>Total</b>	<b>\$88,284,051</b>	<b>20,480</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,825</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>
<b>2004-2005</b>									
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
<b>Total</b>	<b>\$90,796,905</b>	<b>19,973</b>	<b>\$4,546</b>	<b>\$39,149,044</b>	<b>43.12%</b>	<b>\$1,960</b>	<b>\$19,361,863</b>	<b>21.32%</b>	<b>\$969</b>
<b>2005-06</b>									
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
<b>Total</b>	<b>\$106,277,881</b>	<b>19,751</b>	<b>\$5,381</b>	<b>\$41,341,359</b>	<b>38.90%</b>	<b>\$2,093</b>	<b>\$20,782,987</b>	<b>19.56%</b>	<b>\$1,052</b>
<b>2006-07</b>									
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
<b>Total</b>	<b>\$112,953,150</b>	<b>19,847</b>	<b>\$5,691</b>	<b>\$45,432,493</b>	<b>40.22%</b>	<b>\$2,289</b>	<b>\$22,373,501</b>	<b>19.81%</b>	<b>\$1,127</b>
<b>2007-08</b>									
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
<b>Total</b>	<b>\$114,642,350</b>	<b>20,867</b>	<b>\$5,494</b>	<b>\$47,927,031</b>	<b>41.81%</b>	<b>\$2,297</b>	<b>\$23,716,635</b>	<b>20.69%</b>	<b>\$1,137</b>

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
\$1,641,808	13.00%	\$416	\$621,208	4.92%	\$157	\$48,445	0.38%	\$12	\$157,888	1.25%	\$40
\$3,779,836	12.62%	\$430	\$1,591,167	5.31%	\$181	\$360,865	1.20%	\$41	\$551,621	1.84%	\$63
\$2,722,326	12.66%	\$394	\$1,359,202	6.32%	\$197	\$460,671	2.14%	\$67	\$178,703	0.83%	\$26
\$4,649,086	20.59%	\$0	\$6,028,644	26.70%	\$0	\$724,435	3.21%	\$0	\$3,685,858	16.32%	\$0
<b>\$12,793,056</b>	<b>14.76%</b>	<b>\$651</b>	<b>\$9,600,221</b>	<b>11.08%</b>	<b>\$489</b>	<b>\$1,594,416</b>	<b>1.84%</b>	<b>\$81</b>	<b>\$4,574,070</b>	<b>5.28%</b>	<b>\$233</b>
\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.02%	\$1
\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
\$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
<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>
\$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
<b>\$18,956,422</b>	<b>20.88%</b>	<b>\$949</b>	<b>\$9,964,172</b>	<b>10.97%</b>	<b>\$499</b>	<b>\$415,886</b>	<b>0.46%</b>	<b>\$21</b>	<b>\$2,949,516</b>	<b>3.25%</b>	<b>\$148</b>
\$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
<b>\$20,248,373</b>	<b>19.05%</b>	<b>\$1,025</b>	<b>\$10,014,385</b>	<b>9.42%</b>	<b>\$507</b>	<b>\$264,782</b>	<b>0.25%</b>	<b>\$13</b>	<b>\$13,625,995</b>	<b>12.82%</b>	<b>\$690</b>
\$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
<b>\$21,893,639</b>	<b>19.38%</b>	<b>\$1,103</b>	<b>\$10,530,344</b>	<b>9.32%</b>	<b>\$531</b>	<b>\$222,481</b>	<b>0.20%</b>	<b>\$11</b>	<b>\$12,989,803</b>	<b>11.50%</b>	<b>\$654</b>
\$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
<b>\$23,740,404</b>	<b>20.71%</b>	<b>\$1,138</b>	<b>\$11,635,890</b>	<b>10.15%</b>	<b>\$558</b>	<b>\$99,774</b>	<b>0.09%</b>	<b>\$5</b>	<b>\$7,522,616</b>	<b>6.56%</b>	<b>\$361</b>

Notes:

1. 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

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$55,104,029</b>	<b>64.56%</b>	<b>\$2,594</b>	<b>\$8,131,709</b>	<b>9.53%</b>	<b>\$383</b>
<b>2003-2004</b>								
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
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$51,790,635</b>	<b>62.15%</b>	<b>\$2,529</b>	<b>\$7,545,434</b>	<b>9.05%</b>	<b>\$368</b>
<b>2004-2005</b>								
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
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$55,213,421</b>	<b>63.09%</b>	<b>\$2,764</b>	<b>\$8,030,818</b>	<b>9.18%</b>	<b>\$402</b>
<b>2005-2006</b>								
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
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$58,047,469</b>	<b>61.30%</b>	<b>\$2,939</b>	<b>\$8,234,654</b>	<b>8.70%</b>	<b>\$417</b>
<b>2006-2007</b>								
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
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$66,889,406</b>	<b>64.61%</b>	<b>\$3,370</b>	<b>\$8,960,258</b>	<b>8.65%</b>	<b>\$451</b>
<b>2007-2008</b>								
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
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$71,368,379</b>	<b>64.55%</b>	<b>\$3,420</b>	<b>\$9,037,226</b>	<b>8.17%</b>	<b>\$433</b>

Notes:

- Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
- Instruction/Instructional Services includes activity centers 0100 through 6100
- Student Services includes activity centers 6200 through 6400
- Plant Operations includes activity center 6500
- Institutional Support includes activity centers 6600 through 6700
- 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
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$7,821,396</b>	<b>9.16%</b>	<b>\$368</b>	<b>\$14,301,594</b>	<b>16.75%</b>	<b>\$673</b>
<b>2003-2004</b>								
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
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$8,182,201</b>	<b>9.82%</b>	<b>\$400</b>	<b>\$15,811,571</b>	<b>18.97%</b>	<b>\$772</b>
<b>2004-2005</b>								
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
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$8,407,373</b>	<b>9.61%</b>	<b>\$421</b>	<b>\$15,866,514</b>	<b>18.13%</b>	<b>\$794</b>
<b>2005-2006</b>								
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
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$9,303,463</b>	<b>9.83%</b>	<b>\$471</b>	<b>\$19,102,561</b>	<b>20.17%</b>	<b>\$967</b>
<b>2006-2007</b>								
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
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$9,467,994</b>	<b>9.15%</b>	<b>\$477</b>	<b>\$18,209,360</b>	<b>17.59%</b>	<b>\$917</b>
<b>2007-2008</b>								
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
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$11,310,957</b>	<b>10.23%</b>	<b>\$542</b>	<b>\$18,838,506</b>	<b>17.04%</b>	<b>\$903</b>

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 1000X only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$3,232,830	41.17%	\$2,634,411	33.55%	\$747,935	9.52%
College of San Mateo	\$18,156,582	\$8,334,112	45.90%	\$5,405,488	29.77%	\$2,452,138	13.51%
Skyline College	\$12,639,227	\$6,009,572	47.55%	\$3,662,685	28.98%	\$1,307,260	10.34%
Central Svcs/District Office	\$515,389	\$0	0.00%	\$0	0.00%	\$61,896	12.01%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$17,576,514</b>	<b>44.88%</b>	<b>\$11,702,584</b>	<b>29.88%</b>	<b>\$4,569,229</b>	<b>11.67%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$18,056,467</b>	<b>44.46%</b>	<b>\$12,673,387</b>	<b>31.21%</b>	<b>\$4,684,334</b>	<b>11.53%</b>
<b>2003-2004</b>							
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%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$17,834,664</b>	<b>47.64%</b>	<b>\$10,761,714</b>	<b>28.75%</b>	<b>\$3,833,871</b>	<b>10.24%</b>
<b>2004-2005</b>							
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%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$18,041,520</b>	<b>46.08%</b>	<b>\$11,987,449</b>	<b>30.62%</b>	<b>\$3,831,002</b>	<b>9.79%</b>
<b>2005-2006</b>							
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%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$19,202,272</b>	<b>46.45%</b>	<b>\$12,652,686</b>	<b>30.61%</b>	<b>\$3,906,806</b>	<b>9.45%</b>
<b>2006-2007</b>							
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%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$19,138,923</b>	<b>42.18%</b>	<b>\$15,875,981</b>	<b>34.98%</b>	<b>\$4,525,732</b>	<b>9.97%</b>
<b>2007-2008</b>							
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%
<b>Total</b>	<b>\$47,963,273</b>	<b>\$20,494,427</b>	<b>42.73%</b>	<b>\$17,007,361</b>	<b>35.46%</b>	<b>\$4,263,160</b>	<b>8.89%</b>

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 1000X only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$92,711	1.18%	\$842,565	10.73%	\$302,556	3.85%
College of San Mateo	\$18,156,582	\$532,656	2.93%	\$1,219,820	6.72%	\$212,368	1.17%
Skyline College	\$12,639,227	\$530,632	4.20%	\$963,653	7.62%	\$165,426	1.31%
Central Svcs/District Office	\$515,389	\$106,633	20.69%	\$346,859	67.30%	\$0	0.00%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$1,262,632</b>	<b>3.22%</b>	<b>\$3,372,897</b>	<b>8.61%</b>	<b>\$680,350</b>	<b>1.74%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$1,206,221</b>	<b>2.97%</b>	<b>\$3,360,219</b>	<b>8.27%</b>	<b>\$630,098</b>	<b>1.55%</b>
<b>2003-2004</b>							
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%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$968,962</b>	<b>2.59%</b>	<b>\$3,451,851</b>	<b>9.22%</b>	<b>\$586,133</b>	<b>1.57%</b>
<b>2004-2005</b>							
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%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$1,015,739</b>	<b>2.59%</b>	<b>\$3,768,127</b>	<b>9.63%</b>	<b>\$505,209</b>	<b>1.29%</b>
<b>2005-2006</b>							
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%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$1,137,462</b>	<b>2.75%</b>	<b>\$3,970,361</b>	<b>9.60%</b>	<b>\$471,771</b>	<b>1.14%</b>
<b>2006-2007</b>							
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%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$1,231,678</b>	<b>2.71%</b>	<b>\$4,027,337</b>	<b>8.87%</b>	<b>\$579,830</b>	<b>1.28%</b>
<b>2007-2008</b>							
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%
<b>Total</b>	<b>\$47,963,273</b>	<b>\$1,302,988</b>	<b>2.72%</b>	<b>\$4,284,834</b>	<b>8.93%</b>	<b>\$610,503</b>	<b>1.27%</b>

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. 09-2-103B**

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

**ADOPTION OF RESOLUTION NO. 09-2 OF THE SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT 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-three 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 2009, depending on market conditions. The 2009-10 TRAN repayment will be due on June 30, 2010.

Pricing will be during June 2009; 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 2009-10 fiscal year.

Attached Resolution No. 09-2 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 2009-10. 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. 09-2 authorizing issuance of 2009-10 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 09-2**

**NAME OF DISTRICT: SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT\***

**LOCATED IN: COUNTY OF SAN MATEO**

**MAXIMUM AMOUNT OF BORROWING: \$30,000,000**

**RESOLUTION OF THE GOVERNING BOARD AUTHORIZING THE BORROWING OF FUNDS FOR FISCAL YEAR 2009-2010 AND THE ISSUANCE AND SALE OF ONE OR MORE SERIES OF 2009-2010 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, 2010 ("Fiscal Year 2009-2010") by the issuance of its 2009-2010 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 of taxes, income, revenue, cash receipts and other moneys to be received by the District 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

---

\* 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).

(or similarly named fund or funds as indicated in such Pricing Confirmation) of the District attributable to Fiscal Year 2009-2010; 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 of the District attributable to Fiscal Year 2009-2010 and 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, cash receipts or other moneys for Fiscal Year 2009-2010; and

**WHEREAS**, pursuant to Section 53856 of the Act, certain moneys which will be received by the District during and attributable to Fiscal Year 2009-2010 can be pledged for the payment of the principal of each Series of Notes (as applicable) and the interest thereon (as hereinafter provided); and

---

\*\* 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.

**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 “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 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, solely for the purpose of anticipating taxes, income, revenue, cash receipts and other moneys to be received by the District 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 attributable to Fiscal Year 2009-2010, 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 "2009-2010 [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 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

---

\* 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.

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 any available revenues attributable to Fiscal Year 2009-2010, 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 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 2009-2010 fiscal year except (a) in connection with the Program under this Resolution, or (b) notes secured by a pledge of its unrestricted revenues that is subordinate in all respects to the pledge of 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 Subordinated Notes payable on a parity with one or more Series of outstanding Subordinated 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 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 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 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. 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, 2009 through March 1, 2010 (the "Pricing Confirmation"), substantially in the form presented to this meeting as Schedule I to the Certificate Purchase Agreement or the 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 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 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 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 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 pursuant to Section 7 hereof) 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 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 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 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 pursuant to Section 7 hereof) 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. All or a portion of 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. In the event a portion of earnings on the Permitted Investment in which the Proceeds Subaccount is invested shall be used to pay the related Credit Provider's fees and expenses and/or costs of issuing the related Credit Instrument, such funds may be requisitioned by the Underwriter (if the Certificate Structure is implemented) or the Authority (if the Bond Pool Structure is implemented) on behalf of the District. 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 Month (as defined hereinafter) designated in

the Pricing Confirmation applicable to such 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 Month set forth in the Pricing Confirmation applicable to the Series of Notes; provided, however, that on the twentieth day of the next to last Repayment Month designated in each such Pricing Confirmation (or, if only one Repayment Month is applicable to a Series of Notes, on the twentieth day of the month preceding the Repayment Month designated in such Pricing Confirmation), 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 any such Repayment Month (or month preceding a single Repayment Month), 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 twentieth day of such Repayment Month (or month preceding a single Repayment Month).

In the event more than one Series of Notes is issued, the District hereby covenants and agrees, subject to Section 8 hereof, to replenish amounts on deposit in the Proceeds Subaccount attributed to each Series of Notes in the following order of priority: first, on a pro-rata basis, the Proceeds Subaccount attributed to each Series of Senior Notes; second, on a pro-rata basis, the Proceeds Subaccount attributed to each Series of Subordinate Notes (except for any Series of Subordinate Notes described in the next clause); and thereafter, the Proceeds Subaccount attributed 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.

For Notes issued in calendar 2009, in the event either (A) the Series Principal Amount of any 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 2009, will, at the time of the issuance of such Series of the Notes (as indicated in the certificate of the District executed as of the date of issuance of such Series of Notes (each "District Certificate")) exceed fifteen million dollars (\$15,000,000), or (B) the Series Principal Amount of any 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 2009, will, at the time of the issuance of such 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 Series of Notes.

For Notes issued in calendar year 2010, in the event either (A) the Series Principal Amount of any 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 2010, will, at the time of the issuance of such Series of the Notes (as indicated in the certificate of the District executed as of the date of issuance of such Series of Notes (each "District Certificate")) exceed fifteen million dollars (\$15,000,000), or (B) the Series Principal Amount of any 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 2010, will, at the time of the issuance of such 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 Series of Notes.

Amounts in any Proceeds Subaccount relating to a 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 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 Series of Notes is low enough so that the amounts in the Proceeds Subaccount attributable to such 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.

Section 8. Source of Payment.

(A) The principal amount of each Series of Notes, together with the interest thereon, shall be payable from taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts and other moneys which are received by the District for the general fund and, if so indicated in the applicable Pricing Confirmation, the capital fund and/or special revenue fund (if applicable) of the District and are attributable to Fiscal Year 2009-2010 and which are available for payment thereof. As security for the payment of the principal of and interest on all Series of its Notes, subject to the payment priority provisions of Section 17 hereof and this Section 8, the District hereby pledges certain unrestricted revenues (as hereinafter provided) which are received by the District for the general fund, and capital fund and/or special revenue fund (if applicable), of the District and are attributable to Fiscal Year 2009-2010, and the principal of each Series of Notes and the interest thereon shall constitute a first lien and charge thereon and shall be payable pro-rata among all such Series of Notes of the District from the first moneys received by the District from such pledged revenues, and, to the extent not so paid, shall be paid from any other taxes, income, revenue, cash receipts and other moneys of the District lawfully available therefor (all as provided for in Sections 53856 and 53857 of the Act) and subject to the payment priority provisions of Section 17 hereof and this Section 8.

In order to effect, in part, the pledge referenced in the preceding paragraph, the District agrees to the establishment and maintenance as a special fund of the District of a separate Payment Account for each Series of its Notes (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 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 of the first amounts received in the months specified in the corresponding Pricing Confirmation as sequentially numbered Repayment Months (each individual month a "Repayment Month" and collectively "Repayment Months") (and any amounts received thereafter attributable to Fiscal Year 2009-2010) 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 Months 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 Series of Senior Notes; second, pro-rata to the Payment Account(s) attributable to any 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 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.

With respect to each Series of Notes, the number of Repayment Months determined in the related Pricing Confirmation shall not exceed six (6) and the amount required to be deposited in any one Repayment Month (if there are more than two Repayment Months) as determined in such Pricing Confirmation shall not exceed fifty percent (50%) of the principal of and interest due with respect to such Series of Notes at maturity (such pledged amounts being hereinafter called the "Pledged Revenues"); provided, however, that the first Repayment Month of any Series of Subordinate Notes shall not occur prior to the last Repayment Month of any outstanding Series of Notes of a higher priority without the consent of each Credit Provider for such outstanding Notes; provided further, that if the first Repayment Month of any Series of Subordinate Notes occurs in the same month as the last Repayment Month 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 Months 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 Month, 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.

In the event that on the tenth Business Day (as defined in the Trust Agreement or the Indenture, as applicable) of each such Repayment Month, the District has not received sufficient unrestricted revenues to permit the deposit into the Payment Account of the full amount of Pledged Revenues to be deposited in the Payment Account from said unrestricted revenues in said month, 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. The term “unrestricted revenues” shall mean all taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts, and other moneys, intended as receipts for the general fund and capital fund and/or special revenue fund (if applicable) of the District attributable to Fiscal Year 2009-2010 and which are generally available for the payment of current expenses and other obligations of the District.

(B) 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.

(C) 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;
  - d. fourth, to reimburse each Credit Provider for payment, if any, of principal with respect to all Series of Senior Notes pro-rata;
  - e. fifth, to pay pro-rata 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).

(D) 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. Upon the advice of the Underwriter, as confirmed in the applicable Pricing Confirmation, the District may elect to have all or portions of the fees, expenses and costs related to the corresponding Credit Provider(s) and corresponding Credit Instrument(s) payable from interest earnings on the investment agreement or investment agreements or other Permitted Investments. 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.

If, as of the first Business Day (as defined in the Trust Agreement or the Indenture, as applicable) of each month, beginning in the month 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 month (as specified in the Pricing Confirmation applicable to the Series of Note) and any outstanding Predefault Obligations and Reimbursement Obligations (if any), the District shall promptly file with the Trustee, the corresponding Credit

Provider, if any, a Financial Report and on the tenth Business Day of such month, 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.

(E) 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 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 2009-2010 pursuant to Article XVI, Section 6 of the Constitution of the State of California.

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 Purchase Agreement(s), as applicable, (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, and (iii) accept its obligations under the Credit Agreement(s).

(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, (iii) if applicable, the District has full legal right, power and authority to issue and deliver each Series of Notes and accept its obligations under the Credit Agreement(s).

(C) The issuance of each Series of Notes, the adoption of this Resolution, the acceptance of the District's obligations under the Credit Agreement(s) and the execution and delivery of the Certificate Purchase Agreement(s) or the Purchase Agreement(s), as applicable, the Trust Agreement, if applicable, and 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 2009-2010 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 2009-2010, (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 the final Series of Notes to be issued, will not exceed fifty percent (50%) of the estimated amounts of the District's uncollected taxes, income, revenue (including, but not limited to, revenue from the state and federal governments), cash receipts, and other moneys to be received by the District for the general fund and, if applicable, capital fund and/or special revenue fund of the District attributable to Fiscal Year 2009-2010, all of which will be legally available to pay principal of and interest on such 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 2003-2004 through Fiscal Year 2007-2008, 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 2008-2009 and 2009-2010, respectively.

(H) The District (i) has not defaulted within the past twenty (20) years, and 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 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 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 District's acceptance of its obligations under 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 Credit Provider(s), if any, a qualified certification) applicable to the fiscal year ending June 30, 2009 (the "Fiscal Year 2008-2009") 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 2008-2009 or Fiscal Year 2009-2010 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 2008-2009 and will fully fund its Reserve for Economic Uncertainties for Fiscal Year 2009-2010.

(S) The District will maintain a positive general fund balance in Fiscal Year 2009-2010.

(T) The District will maintain an investment policy consistent with the policy set forth in Section 8(G) 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 Series of Notes (or on any Series of Pool Bonds related thereto) under Section 103 of the Internal Revenue Code of 1986 (the "Code"). Without limiting the generality of the foregoing, the District will not make any use of the proceeds of any Series of the Notes or any other funds of the District which would cause any Series of the Notes (or on any 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 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 Series of Notes, this paragraph (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 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 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 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 2009-2010 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 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 "2009-2010 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 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 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 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 Section 5.03 of the Trust Agreement or 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 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(C)(1), (2) and (3) 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.

If any payment or distribution of any character, whether in cash, securities or other property, shall be received by any party or such party's representative; in contravention of any of the terms of this Section, such payment or distribution or security shall be held in trust for the benefit of, and shall be paid over or delivered and transferred to, the party entitled to such payment or distribution.

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 provide in a timely manner, 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, if material (each a “Listed Event”): (1) principal and interest payment delinquencies on such Series of Notes and the related Series of Certificates; (2) non-payment related defaults; (3) modifications to rights of owners and beneficial owners of the Series of Certificates which evidence and represent such Series of Notes; (4) optional, contingent or unscheduled bond calls; (5) defeasances; (6) rating changes; (7) adverse tax opinions or events affecting the tax-exempt status of such Series of Notes and the related Series of Certificates; (8) unscheduled draws on debt service reserves reflecting financial difficulties; (9) unscheduled draws on the credit enhancement reflecting financial difficulties; (10) substitution of credit or liquidity providers, or their failure to perform; and (11) release, substitution or sale of property securing repayment of such Series of Notes.

Whenever the District obtains knowledge of the occurrence of a Listed Event, the District shall as soon as possible 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 determines that knowledge of the occurrence of a Listed Event would be material under applicable federal securities laws, 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) 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, 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 either (i) is approved by the owners or beneficial owners of the Certificates of the Series which evidences and represents the applicable Series of Notes in the same manner as provided in the Trust Agreement for amendments to the Trust Agreement with the consent of owners or beneficial owners, or (ii) 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) 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 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 (i) acknowledge the terms of the applicable Credit Agreement, and (ii) provide the corresponding Credit Provider with any and all information relating to the District as such corresponding 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  
2009-2010 [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		
___%		_____, 2010		
First Repayment Month	Second Repayment Month	Third Repayment Month	Fourth Repayment Month	Fifth Repayment Month
___% 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, 2010 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.

\*\* Number of Repayment Months 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 principal of the Note, together with the interest thereon, shall be payable from taxes, income, revenue, cash receipts and other moneys which are received by the District for the general fund [and capital fund and/or special revenue fund] of the District and are attributable to Fiscal Year 2009-2010 and which are available for payment thereof. As security for the payment of the principal of and interest on the Note, subject to the payment priority provisions contained Resolution, the District has pledged the first amounts of unrestricted revenues of the District received in the sequentially numbered Repayment Months set forth on the face hereof (and any amounts received thereafter attributable to Fiscal Year 2009-2010) until the amount on deposit in the Payment Account (as defined in the Resolution) in each such month, taking into consideration anticipated earnings thereon to be received by the maturity date, is equal to the corresponding percentages of principal of, and [in the final Repayment Month,] interest due on, the Note at such maturity set forth on the face hereof (such pledged amounts being hereinafter called the "Pledged Revenues"), and the principal of the Note and the interest thereon shall constitute a first lien and charge thereon and shall be payable from the Pledged Revenues, and to the extent not so paid shall be paid from any other moneys of the District lawfully available therefor 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 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.

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 \_\_\_\_\_, 2009, 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: \_\_\_\_\_, 2009

\_\_\_\_\_  
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

**2008 ARCC REPORT**  
**AN INTRODUCTION TO THE COLLEGE LEVEL INDICATORS**

The Accountability Reporting for the Community Colleges (ARCC) framework specifies that community college performance data should be aggregated, analyzed, and reported at two levels: the individual college level (college level indicators) and across the community college system (systemwide indicators). Results for the college level indicators for each of the District's Colleges are shown in the attached tables. In order to give proper context to the college level indicators, each District College also attaches a one page self assessment report, which is submitted to the System Office by the Colleges on a yearly basis.

Tables 1.1 to 1.11 are organized under three main categories: College Performance Indicators, College Profiles, and College Peer Grouping. College Performance Indicators are further categorized as Degree/Certificate/Transfer, Vocations/Occupational/Workforce Development, and Pre-Collegiate Improvement (Basic Skills, ESL, and Enhanced Noncredit).

The tables present the following data for each College:

1. Student Progress and Achievement Rate
2. Percent of Students Who Earned at Least 30 Units
3. Persistence Rate
4. Annual Successful Course Completion Rate for Credit Vocational Courses
5. Annual Successful Course Completion Rate for Credit Basic Skills Courses
6. Improvement Rates for Credit ESL Courses
7. Improvement Rates for Credit Basic Skills Courses
8. Enhanced Noncredit Progress and Achievement Rate
9. College Profile Summaries (e.g., headcounts, percentages of student enrollments by various demographics)
10. Summary of the Colleges' Peer Groups for Each Indicator

Because analysts of state level policy often need to know how the entire system has performed on specific indicators, the total system rates on the ARCC college level indicators are reported, and are shown in the table below. The rates in this table use the total number of students in the state that qualified for a specific cohort as the denominator. The numerator likewise uses the total number of outcomes in the state. For example, attempted basic skills course enrollments in 2006-2007 numbered 562,485 across all colleges. Of these basic skills enrollments, 340,573 proved successful, yielding a total system rate of 60.5 percent for basic skills course completion (Indicator 5 in the table below).

The rates in this table should not be used to evaluate the performance of an individual college because these overall rates ignore the local contexts that differentiate the community colleges. Evaluation of individual college performance should focus on the college level information that appears on the separate pages that are attached. On those pages, Tables 1.1 to 1.11 for each college and the college's self-assessment explicitly enable analysts to evaluate a college in an equitable manner.

<b>College Level Performance Indicator</b>	<b>State Rate</b>
1. Student Progress & Achievement (2001-02 to 2006-07)	51.2%
2. Completed 30 or More Units (2001-02 to 2006-07)	70.4%
3. Fall to Fall Persistence (Fall 2005 to Fall 2006)	68.3%
4. Vocational Course Completion (2006-07)	78.2%
5. Basic Skills Course Completion (2006-07)	60.5%
6. Basic Skills Course Improvement (2004-05 to 2006-07)	50.0%
7. ESL Course Improvement (2004-05 to 2006-07)	44.7%

The Enhanced Noncredit Progress and Achievement Rate (Table 1.6) was added to the 2008 ARCC report as a result of recent legislation (SB 361, Scott, Chapter 631, Statutes of 2006) that increased funding for specific noncredit courses at those community colleges and schools of continuing education that have applied for and received approval for enhanced noncredit programs.

## ARCC 2008 Report: College Level Indicators

**Canada College**

San Mateo County Community College District

**College Performance Indicators****Student Progress and Achievement: Degree/Certificate/Transfer****Table 1.1:**  
Student Progress and  
Achievement Rate

Percentage of first-time students who showed intent to complete and who achieved any of the following outcomes within six years: Transferred to a four-year college; or earned an AA/AS; or earned a Certificate (18 units or more); or achieved "Transfer Directed" status; or achieved "Transfer Prepared" status. (See explanation in Appendix B.)

	1999-2000 to 2004-2005	2000-2001 to 2005-2006	2001-2002 to 2006-2007
<b>Student Progress and Achievement Rate</b>	54.3%	51.2%	50.3%

**Table 1.1a:**  
Percent of Students Who  
Earned at Least 30 Units

Percentage of first-time students who showed intent to complete and who earned at least 30 units while in the California Community College System. (See explanation in Appendix B.)

	1999-2000 to 2004-2005	2000-2001 to 2005-2006	2001-2002 to 2006-2007
<b>Percent of Students Who Earned at Least 30 Units</b>	69.5%	72.2%	71.4%

**Table 1.2:**  
Persistence Rate

Percentage of first-time students with a minimum of six units earned in a Fall term and who returned and enrolled in the subsequent Fall term anywhere in the system. (See explanation in Appendix B.)

	Fall 2003 to Fall 2004	Fall 2004 to Fall 2005	Fall 2005 to Fall 2006
<b>Persistence Rate</b>	65.8%	69.4%	67.3%



## ARCC 2008 Report: College Level Indicators

**Canada College**

San Mateo County Community College District

**College Performance Indicators****Student Progress and Achievement: Vocational/Occupational/Workforce Development**

**Table 1.3:**  
Annual Successful Course  
Completion Rate for  
Credit Vocational Courses

See explanation in Appendix B.

	2004-2005	2005-2006	2006-2007
<b>Annual Successful Course Completion Rate for Vocational Courses</b>	76.5%	76.0%	78.1%

**Pre-Collegiate Improvement: Basic Skills, ESL, and Enhanced Noncredit**

**Table 1.4:**  
Annual Successful Course  
Completion Rate for  
Credit Basic Skills Courses

See explanation in Appendix B.

	2004-2005	2005-2006	2006-2007
<b>Annual Successful Course Completion Rate for Basic Skills Courses</b>	61.9%	60.2%	59.2%

**Table 1.5:**  
Improvement Rates for ESL  
and Credit Basic Skills Courses

See explanation in Appendix B.

	2002-2003 to 2004-2005	2003-2004 to 2005-2006	2004-2005 to 2006-2007
<b>ESL Improvement Rate</b>	43.3%	41.0%	44.5%
<b>Basic Skills Improvement Rate</b>	54.7%	58.6%	53.9%

**Table 1.6:**  
Enhanced Noncredit  
Progress and Achievement Rate

See explanation in Appendix B.

	2002-2003 to 2004-2005	2003-2004 to 2005-2006	2004-2005 to 2006-2007
<b>Enhanced Noncredit Progress and Achievement Rate</b>	.%	.%	.%



## ARCC 2008 Report: College Level Indicators

**Canada College**

San Mateo County Community College District

**College Profile****Table 1.7:**  
Annual Unduplicated Headcount and  
Full-Time Equivalent Students (FTES)

	2004-2005	2005-2006	2006-2007
<b>Annual Unduplicated Headcount</b>	9,925	9,812	10,211
<b>Full-Time Equivalent Students (FTES)*</b>	4,354	3,753	4,551

Source: The annual unduplicated headcount data are produced by the Chancellor's Office, Management Information System. The FTES data are produced from the Chancellor's Office, Fiscal Services 320 Report.

\*FTES data for 2004-2005, 2005-2006, and 2006-2007 are based on the FTES recalculation.

**Table 1.8:**  
Age of Students at Enrollment

	2004-2005	2005-2006	2006-2007
<b>Under 18</b>	4.1 %	4.8 %	6.2 %
<b>18 - 24</b>	34.5 %	36.3 %	36.2 %
<b>25 - 49</b>	48.4 %	46.4 %	44.8 %
<b>Over 49</b>	12.9 %	12.5 %	12.7 %
<b>Unknown</b>	0.1 %	0.0 %	0.0 %

Source: Chancellor's Office, Management Information System

**Table 1.9:**  
Gender of Students

	2004-2005	2005-2006	2006-2007
<b>Female</b>	65.2 %	64.6 %	63.6 %
<b>Male</b>	34.0 %	33.9 %	34.3 %
<b>Unknown</b>	0.7 %	1.4 %	2.1 %

Source: Chancellor's Office, Management Information System



## ARCC 2008 Report: College Level Indicators

**Canada College**

San Mateo County Community College District

**College Profile****Table 1.10:**  
Ethnicity of Students

	2004-2005	2005-2006	2006-2007
<b>Asian</b>	8.4%	8.7%	8.0%
<b>Black/African American</b>	3.6%	3.3%	3.5%
<b>Filipino</b>	3.6%	3.7%	3.8%
<b>Hispanic</b>	40.5%	40.6%	40.4%
<b>Native American</b>	0.5%	0.3%	0.4%
<b>Other Non-White</b>	1.6%	1.7%	1.5%
<b>Pacific Islander</b>	1.7%	1.8%	1.7%
<b>White</b>	37.1%	34.3%	33.5%
<b>Unknown/Decline to State</b>	3.1%	5.6%	7.2%

Source: Chancellor's Office, Management Information System



## ARCC 2008 Report: College Level Indicators

**Canada College**

San Mateo County Community College District

**College Peer Grouping****Table 1.11: Peer Grouping**

	<b>Indicator</b>	<b>College's Rate</b>	<b>Peer Group Average</b>	<b>Peer Group Low</b>	<b>Peer Group High</b>	<b>Peer Group</b>
A	Student Progress and Achievement Rate	50.3	41.6	24.4	50.5	<i>A4</i>
B	Percent of Students Who Earned at Least 30 Units	71.4	72.6	71.2	75.0	<i>B5</i>
C	Persistence Rate	67.3	70.7	63.5	78.1	<i>C6</i>
D	Annual Successful Course Completion Rate for Credit Vocational Courses	78.1	75.4	65.8	86.8	<i>D1</i>
E	Annual Successful Course Completion Rate for Credit Basic Skills Courses	59.2	66.9	57.3	81.9	<i>E6</i>
F	Improvement Rate for Credit Basic Skills Courses	53.9	54.3	44.6	62.4	<i>F4</i>
G	Improvement Rate for Credit ESL Courses	44.5	39.3	14.4	67.3	<i>G6</i>

Note: Please refer to Appendices A and B for more information on these rates. The technical details of the peer grouping process are available in Appendix D.



# ARCC 2008 Report: College Level Indicators

## Canada College

San Mateo County Community College District

### College Self-Assessment

Cañada College serves a diverse population of students drawn mainly from the southern portion of San Mateo County. While the County's population has remained steady, Cañada's enrollment has increased more than 4%. Feeder high schools in the local high school district have shown much slower rates of growth than in the past, with a few showing isolated declines in enrollment from year to year.

The San Mateo Community College District has embarked on an ambitious campus construction program with the proceeds from two bond measures. Cañada College recently completed a new 71,000 square foot Student Services and Library building with state-of-the-art equipment. Cañada College has also received a significant amount of funding from the Department of Education through large grants via the Title V and TRIO programs.

Cañada College has a long tradition of excellence in its transfer programs and currently ranks 28th in the state community college system according to the most recent cohort in the Student Right To Know program. In addition to its transfer program, it has many successful vocational programs including Early Childhood Education, Interior Design, and Fashion Design. It has very successful science programs like Biology and Radiologic Technology. The MESA Program helps science majors successfully complete their lower division coursework and transfer. Cañada College has been designated a Hispanic Serving Institution and its English as a Second Language program is very popular with the local community.

The College is participating in the Basic Skills Initiative and a cross-discipline task force has completed a plan to improve performance and persistence in basic skills classes with learning communities, targeted counseling and cohort studies. Faculty members from all divisions as well as key classified staff are working together to ensure that all students, no matter what level, are given the skills and the opportunity to achieve their goals.

Cañada College's accountability indicators show good levels of performance when compared to its peer institutions. The College has institutionalized the metrics from the ARCC report and will be using them in future accreditation and strategic planning cycles. Cañada College takes great pride in the performance of its students and cares deeply about their continued success.



## ARCC 2008 Report: College Level Indicators

**College of San Mateo**

San Mateo County Community College District

**College Performance Indicators****Student Progress and Achievement: Degree/Certificate/Transfer****Table 1.1:**  
Student Progress and  
Achievement Rate

Percentage of first-time students who showed intent to complete and who achieved any of the following outcomes within six years: Transferred to a four-year college; or earned an AA/AS; or earned a Certificate (18 units or more); or achieved "Transfer Directed" status; or achieved "Transfer Prepared" status. (See explanation in Appendix B.)

	1999-2000 to 2004-2005	2000-2001 to 2005-2006	2001-2002 to 2006-2007
<b>Student Progress and Achievement Rate</b>	63.7%	59.8%	60.2%

**Table 1.1a:**  
Percent of Students Who  
Earned at Least 30 Units

Percentage of first-time students who showed intent to complete and who earned at least 30 units while in the California Community College System. (See explanation in Appendix B.)

	1999-2000 to 2004-2005	2000-2001 to 2005-2006	2001-2002 to 2006-2007
<b>Percent of Students Who Earned at Least 30 Units</b>	70.7%	74.0%	73.5%

**Table 1.2:**  
Persistence Rate

Percentage of first-time students with a minimum of six units earned in a Fall term and who returned and enrolled in the subsequent Fall term anywhere in the system. (See explanation in Appendix B.)

	Fall 2003 to Fall 2004	Fall 2004 to Fall 2005	Fall 2005 to Fall 2006
<b>Persistence Rate</b>	75.4%	70.9%	73.2%



## ARCC 2008 Report: College Level Indicators

**College of San Mateo**

San Mateo County Community College District

**College Performance Indicators****Student Progress and Achievement: Vocational/Occupational/Workforce Development****Table 1.3:**  
Annual Successful Course  
Completion Rate for  
Credit Vocational Courses

See explanation in Appendix B.

	2004-2005	2005-2006	2006-2007
<b>Annual Successful Course Completion Rate for Vocational Courses</b>	79.7%	78.9%	81.3%

**Pre-Collegiate Improvement: Basic Skills, ESL, and Enhanced Noncredit****Table 1.4:**  
Annual Successful Course  
Completion Rate for  
Credit Basic Skills Courses

See explanation in Appendix B.

	2004-2005	2005-2006	2006-2007
<b>Annual Successful Course Completion Rate for Basic Skills Courses</b>	56.0%	59.5%	62.5%

**Table 1.5:**  
Improvement Rates for ESL  
and Credit Basic Skills Courses

See explanation in Appendix B.

	2002-2003 to 2004-2005	2003-2004 to 2005-2006	2004-2005 to 2006-2007
<b>ESL Improvement Rate</b>	59.3%	49.8%	58.7%
<b>Basic Skills Improvement Rate</b>	61.1%	64.7%	62.4%

**Table 1.6:**  
Enhanced Noncredit  
Progress and Achievement Rate

See explanation in Appendix B.

	2002-2003 to 2004-2005	2003-2004 to 2005-2006	2004-2005 to 2006-2007
<b>Enhanced Noncredit Progress and Achievement Rate</b>	.%	.%	.%



## ARCC 2008 Report: College Level Indicators

**College of San Mateo**

San Mateo County Community College District

**College Profile****Table 1.7:**  
Annual Unduplicated Headcount and  
Full-Time Equivalent Students (FTES)

	2004-2005	2005-2006	2006-2007
<b>Annual Unduplicated Headcount</b>	19,261	18,412	18,837
<b>Full-Time Equivalent Students (FTES)*</b>	9,560	7,322	9,281

Source: The annual unduplicated headcount data are produced by the Chancellor's Office, Management Information System. The FTES data are produced from the Chancellor's Office, Fiscal Services 320 Report.

\*FTES data for 2004-2005, 2005-2006, and 2006-2007 are based on the FTES recalculation.

**Table 1.8:**  
Age of Students at Enrollment

	2004-2005	2005-2006	2006-2007
<b>Under 18</b>	6.1%	7.7%	7.0%
<b>18 - 24</b>	42.9%	44.2%	42.1%
<b>25 - 49</b>	40.6%	37.8%	39.5%
<b>Over 49</b>	10.4%	10.3%	11.2%
<b>Unknown</b>	0.0%	0.0%	0.2%

Source: Chancellor's Office, Management Information System

**Table 1.9:**  
Gender of Students

	2004-2005	2005-2006	2006-2007
<b>Female</b>	51.0%	52.1%	50.5%
<b>Male</b>	48.1%	46.2%	46.5%
<b>Unknown</b>	0.9%	1.7%	3.0%

Source: Chancellor's Office, Management Information System



## ARCC 2008 Report: College Level Indicators

**College of San Mateo**

San Mateo County Community College District

**College Profile****Table 1.10:**  
Ethnicity of Students

	2004-2005	2005-2006	2006-2007
<b>Asian</b>	20.3%	19.5%	18.2%
<b>Black/African American</b>	3.8%	3.7%	3.7%
<b>Filipino</b>	7.0%	6.9%	6.1%
<b>Hispanic</b>	18.7%	18.2%	18.0%
<b>Native American</b>	0.6%	0.6%	0.6%
<b>Other Non-White</b>	2.5%	2.7%	2.3%
<b>Pacific Islander</b>	1.9%	2.1%	2.0%
<b>White</b>	40.9%	39.7%	38.5%
<b>Unknown/Decline to State</b>	4.3%	6.8%	10.5%

Source: Chancellor's Office, Management Information System



## ARCC 2008 Report: College Level Indicators

**College of San Mateo**

San Mateo County Community College District

**College Peer Grouping****Table 1.11: Peer Grouping**

	<b>Indicator</b>	<b>College's Rate</b>	<b>Peer Group Average</b>	<b>Peer Group Low</b>	<b>Peer Group High</b>	<b>Peer Group</b>
A	Student Progress and Achievement Rate	60.2	57.4	50.1	65.6	<i>A5</i>
B	Percent of Students Who Earned at Least 30 Units	73.5	72.6	71.2	75.0	<i>B5</i>
C	Persistence Rate	73.2	70.7	63.5	78.1	<i>C6</i>
D	Annual Successful Course Completion Rate for Credit Vocational Courses	81.3	79.8	66.4	97.1	<i>D4</i>
E	Annual Successful Course Completion Rate for Credit Basic Skills Courses	62.5	66.9	57.3	81.9	<i>E6</i>
F	Improvement Rate for Credit Basic Skills Courses	62.4	54.3	44.6	62.4	<i>F4</i>
G	Improvement Rate for Credit ESL Courses	58.7	39.3	14.4	67.3	<i>G6</i>

Note: Please refer to Appendices A and B for more information on these rates. The technical details of the peer grouping process are available in Appendix D.



# ARCC 2008 Report: College Level Indicators

## College of San Mateo

San Mateo County Community College District

### College Self-Assessment

College of San Mateo, the oldest of the three colleges in the San Mateo County Community College District, opened in 1922 with only 35 students. Today, nearly 19,000 students annually attend CSM and take 70,000 courses combined. Total College enrollment has slowly declined over the past few decades. More recently, total enrollment increased 4.6% between Fall 2006 – 2007. Total Annual FTES increased 26.8% (+ 1959) between 2005/06 – 2006/07.

One of the most dramatic changes for CSM is found in the ethnic composition of our students. In 1990, Whites comprised 66% of the total student population; today, the figure is 38.7%. The proportional enrollment of African-American and Asian/Pacific Islander students exceeds the proportion in San Mateo County as a whole. The proportion of Hispanic students is slightly less (-3%) than the service area population; White students are significantly underrepresented (-9%). CSM's student population continues to grow more heterogeneous each year.

The availability of additional financial resources will provide CSM with numerous opportunities to greatly improve its educational programs and services offered to San Mateo County residents. Measure "C" was passed by San Mateo County voters in November 2001 and authorized \$207 million in general obligation bonds for facilities capital improvements. An additional \$100 million in funding was secured from various sources, including redevelopment funds and State Chancellor's Office program funds. Subsequently, in November 2005, Measure "A" was passed, authorizing the SMCCCD to issue \$468 million in general obligation bonds for additional facilities capital improvements.

CSM has a long tradition of preparing students for transfer to colleges and universities. Each year, approximately 1,100 students transfer to the UC and CSU alone. CSM also offers a comprehensive set of occupational and basic skills programs. Since 1995, Longitudinal tracking data of transfer and degree/certificate completion rates indicate that CSM's transfer and degree/certificate completion rates are consistently above the Statewide average.

CSM's commitment to student success and student learning is evidenced in our ARCC performance indicators. With one exception, the College is above the average of its peer institutions on 6 of 7 ARCC indicators: student progress/achievement rates; persistence rates; the percent of students earning 30 units; successful course completion rates for vocational courses; and basic skills improvement rate. In addition, 2006/07 ARCC data reveal increases in the following CSM performance indicators: (1) persistence rates; (2) student degree/certificate/transfer rates; (3) successful vocational course completion rates; (4) successful course completion rate in credit basic skills; (5) ESL improvement rate; and (6) basic skills improvement rate.

The College continues to use a series of external and internal indicators to introduce curricular and pedagogical innovations which will improve student academic achievement in below college-level coursework. Providing accessible education to an ever-growing population of students underprepared for college coursework is a tremendous challenge. College of San Mateo is committed to increasing the use of alternative instructional delivery modes and student support services to meet the evolving needs and expectations of our students and community.



## ARCC 2008 Report: College Level Indicators

**Skyline College**

San Mateo County Community College District

**College Performance Indicators****Student Progress and Achievement: Degree/Certificate/Transfer****Table 1.1:**  
Student Progress and  
Achievement Rate

Percentage of first-time students who showed intent to complete and who achieved any of the following outcomes within six years: Transferred to a four-year college; or earned an AA/AS; or earned a Certificate (18 units or more); or achieved "Transfer Directed" status; or achieved "Transfer Prepared" status. (See explanation in Appendix B.)

	1999-2000 to 2004-2005	2000-2001 to 2005-2006	2001-2002 to 2006-2007
<b>Student Progress and Achievement Rate</b>	56.3%	56.2%	56.8%

**Table 1.1a:**  
Percent of Students Who  
Earned at Least 30 Units

Percentage of first-time students who showed intent to complete and who earned at least 30 units while in the California Community College System. (See explanation in Appendix B.)

	1999-2000 to 2004-2005	2000-2001 to 2005-2006	2001-2002 to 2006-2007
<b>Percent of Students Who Earned at Least 30 Units</b>	68.5%	69.6%	68.1%

**Table 1.2:**  
Persistence Rate

Percentage of first-time students with a minimum of six units earned in a Fall term and who returned and enrolled in the subsequent Fall term anywhere in the system. (See explanation in Appendix B.)

	Fall 2003 to Fall 2004	Fall 2004 to Fall 2005	Fall 2005 to Fall 2006
<b>Persistence Rate</b>	73.0%	70.6%	76.1%



# ARCC 2008 Report: College Level Indicators

## Skyline College

San Mateo County Community College District

### College Performance Indicators

#### Student Progress and Achievement: Vocational/Occupational/Workforce Development

**Table 1.3:**  
Annual Successful Course  
Completion Rate for  
Credit Vocational Courses

See explanation in Appendix B.

	2004-2005	2005-2006	2006-2007
<b>Annual Successful Course Completion Rate for Vocational Courses</b>	77.1%	73.8%	75.0%

#### Pre-Collegiate Improvement: Basic Skills, ESL, and Enhanced Noncredit

**Table 1.4:**  
Annual Successful Course  
Completion Rate for  
Credit Basic Skills Courses

See explanation in Appendix B.

	2004-2005	2005-2006	2006-2007
<b>Annual Successful Course Completion Rate for Basic Skills Courses</b>	61.9%	60.5%	65.9%

**Table 1.5:**  
Improvement Rates for ESL  
and Credit Basic Skills Courses

See explanation in Appendix B.

	2002-2003 to 2004-2005	2003-2004 to 2005-2006	2004-2005 to 2006-2007
<b>ESL Improvement Rate</b>	52.5%	60.2%	56.6%
<b>Basic Skills Improvement Rate</b>	61.2%	56.1%	54.8%

**Table 1.6:**  
Enhanced Noncredit  
Progress and Achievement Rate

See explanation in Appendix B.

	2002-2003 to 2004-2005	2003-2004 to 2005-2006	2004-2005 to 2006-2007
<b>Enhanced Noncredit Progress and Achievement Rate</b>	.%	.%	.%



## ARCC 2008 Report: College Level Indicators

**Skyline College**

San Mateo County Community College District

**College Profile****Table 1.7:**  
Annual Unduplicated Headcount and Full-Time Equivalent Students (FTES)

	2004-2005	2005-2006	2006-2007
<b>Annual Unduplicated Headcount</b>	14,201	14,213	14,285
<b>Full-Time Equivalent Students (FTES)*</b>	7,674	5,922	7,408

Source: The annual unduplicated headcount data are produced by the Chancellor's Office, Management Information System. The FTES data are produced from the Chancellor's Office, Fiscal Services 320 Report.

\*FTES data for 2004-2005, 2005-2006, and 2006-2007 are based on the FTES recalculation.

**Table 1.8:**  
Age of Students at Enrollment

	2004-2005	2005-2006	2006-2007
<b>Under 18</b>	2.7%	3.5%	5.1%
<b>18 - 24</b>	51.1%	51.2%	50.1%
<b>25 - 49</b>	38.6%	37.5%	36.3%
<b>Over 49</b>	7.5%	7.9%	8.5%
<b>Unknown</b>	0.0%	0.0%	0.0%

Source: Chancellor's Office, Management Information System

**Table 1.9:**  
Gender of Students

	2004-2005	2005-2006	2006-2007
<b>Female</b>	54.4%	53.2%	52.9%
<b>Male</b>	45.2%	45.6%	45.5%
<b>Unknown</b>	0.4%	1.3%	1.6%

Source: Chancellor's Office, Management Information System



## ARCC 2008 Report: College Level Indicators

**Skyline College**

San Mateo County Community College District

**College Profile****Table 1.10:**  
Ethnicity of Students

	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>
<b>Asian</b>	26.5%	26.1%	25.4%
<b>Black/African American</b>	3.8%	3.6%	3.5%
<b>Filipino</b>	17.9%	17.6%	17.5%
<b>Hispanic</b>	18.3%	17.8%	18.3%
<b>Native American</b>	0.5%	0.5%	0.5%
<b>Other Non-White</b>	2.7%	2.7%	2.6%
<b>Pacific Islander</b>	1.9%	2.0%	1.9%
<b>White</b>	25.5%	24.0%	23.5%
<b>Unknown/Decline to State</b>	3.0%	5.7%	6.9%

Source: Chancellor's Office, Management Information System



## ARCC 2008 Report: College Level Indicators

**Skyline College**

San Mateo County Community College District

**College Peer Grouping****Table 1.11: Peer Grouping**

	<b>Indicator</b>	<b>College's Rate</b>	<b>Peer Group Average</b>	<b>Peer Group Low</b>	<b>Peer Group High</b>	<b>Peer Group</b>
A	Student Progress and Achievement Rate	56.8	53.4	42.3	64.3	<i>A1</i>
B	Percent of Students Who Earned at Least 30 Units	68.1	67.0	54.5	74.3	<i>B1</i>
C	Persistence Rate	76.1	68.9	61.6	76.1	<i>C2</i>
D	Annual Successful Course Completion Rate for Credit Vocational Courses	75.0	74.9	66.4	85.5	<i>D2</i>
E	Annual Successful Course Completion Rate for Credit Basic Skills Courses	65.9	63.2	50.5	74.0	<i>E3</i>
F	Improvement Rate for Credit Basic Skills Courses	54.8	54.3	44.6	62.4	<i>F4</i>
G	Improvement Rate for Credit ESL Courses	56.6	39.3	14.4	67.3	<i>G6</i>

Note: Please refer to Appendices A and B for more information on these rates. The technical details of the peer grouping process are available in Appendix D.



# ARCC 2008 Report: College Level Indicators

## Skyline College

San Mateo County Community College District

### College Self-Assessment

Skyline College primarily serves northern San Mateo County and residents drawn from the southern portion of San Francisco whose boundary is five miles north of the College. Skyline offers more than 80 associate degree and certificate programs and in the fall 2006 over 900 course sections were offered. Skyline College is engaged in essential thinking about its future and its contributions to its service area, the State of California, the nation, and an increasingly global world. In November 2001, the voters of San Mateo County passed Measure C, authorizing SMCCCD to issue \$207 million in general obligation bonds to fund facilities capital improvements. An additional \$100 million in other funding was secured from various sources, including redevelopment funds; State Chancellor's Office program funds, grants, donations, fees, and other miscellaneous funding sources, resulting in a construction program valued at \$307 million. Subsequently, in November 2005, Measure A was passed, authorizing the District to issue an additional \$468 million in general obligation bonds to continue to execute facilities capital improvements. These resources provide Skyline College with an opportunity to engage its future in new ways.

Reflecting the Bay Area's increasing racial and ethnic diversity, Skyline College on average enrolls a student body that is 22 percent White, 27 percent Asian, 19 percent Hispanic, 19 percent Filipino, and 4 percent African American. Projections developed for the Education Master Plan in spring 2006 showed that the College will experience even more diversity in its service area in coming years. Overall headcount enrollment at Skyline College has begun to increase along with the total number of student contact hours and FTES.

Skyline College demonstrated slightly above average or good levels of performance on the majority of the accountability indicators. The percent of first-time students with intent to complete who transferred or earned a degree or certificate remains at a steady 56.8%, while the student persistence rates and the annual successful course completion rates for both vocational and basic skills courses show slight increases from the previous year (75.0% and 65.9% respectively). The areas where the college has seen a slight decrease is in the ESL and basic skills improvement rates. Some of this fluctuation is likely due to the statewide MIS clean-up effort which effected the coding of basic skills and ESL courses. However, the college averages remain consistent with or above the peer group averages in these areas.

Skyline College focuses on student learning and student success and continues to enhance, develop and implement strategies and initiatives that are student focused (i.e., First Year Experience, Enrollment Management and Learning Communities). Moreover, Skyline is a college that is data-driven with a culture of inquiry. The college continues to use a set of internal indicators and outcome measures that are tied to the college's strategic direction through the Skyline College Balanced Scorecard. These continue to be tracked and used for improvement and for providing a holistic view of institutional performance.



San Mateo County Community College District

February 25, 2009

**BOARD REPORT NO. 09-2-6C**

**REPORT ON DISTRICTWIDE VIDEO MONITORING**

**There is no printed report for this agenda item.**

**BOARD REPORT NO. 09-2-7C**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor-Superintendent  
PREPARED BY: Rick Bennett, Executive Director, Construction Planning, 358-6752

**2009 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. The prequalification process has worked well since the first prequalification and with the expansion of the District's construction activity, 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.

The prequalification process and application has evolved and improved since 2000, but the focus of the application remains true to the original questionnaire. In 2007, the District converted from a paper based system to a web-based prequalification application. The District took this opportunity to merge the original questionnaire and update it based on the requirements of California Department of Industrial Relations ([www.dir.ca.gov](http://www.dir.ca.gov)). There are only slight differences between questions asked on the current web-based system and the questionnaire approved by the Board in 2000. There are some differences in how certain questions are framed; for example the 2000 questionnaire called for a description of how the applicant contractor meets our Project Labor Agreement (PLA). The current application asks a series of questions that verify PLA compliance, rather than leaving it to the applicant to describe how they meet this requirement. The current application also includes additional questions based on our Owner Controlled Insurance Program (OCIP) and requirements for OCIP qualification.

It is interesting to reflect on the nature of the prequalification application and how that application has adapted both to the needs of the District and to the changes brought about by the Internet over the years. In 2000, the District advertised locally for four weeks and mailed applications directly to 400 contractors. In 2008, the Request for Prequalification was delivered digitally to over 700 contractors listed in the District's vendor database. The District saves the time and the expense of voluminous mailings and the contractors do not have to return via mail the applications or back up documentation. Contractors now complete an online application and attach required documentation, simplifying the application process for contractors and making it more efficient for the District to evaluate the applications with 75% of the evaluation being automated. The contractor's information is saved to a database on secure District servers, rather than saved and stored in boxes on shelves. Once firms have prequalified, they will update information that changed over the course of the year, rather than having to complete an entirely new application on paper each and every year.

As the District's demand for construction has increased through CIP1 and now into CIP2, so has the number of interested contractors and subcontractors seeking to prequalify with the District. In December 2000, the District received 30 applications and prequalified 15 contractors. Since the pool was deemed too small, the District extended the prequalification process into 2001 and in May 2001, the Board authorized prequalification of 51 firms out of 60 contractor applications. By contrast, in 2009, the District received 158 application submissions, which represent a 163% increase since 2001, and a 56% increase in the number of the firms who sought prequalification in 2008. The District has prequalified 136

of these contractors and subcontractors, which represents a 167% increase since 2001, and a 29% increase over 2008.

Planning for the 2009 Prequalification Initiative began in October of 2008, with the digital notification to contractors and the posting of two Legal Advertisements in the local newspaper on October 20 and 27. On November 3, 2008 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 December 12, 2008.

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
- 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.

There are several key questions throughout the application and based on the contractor's answers may identify "red flags" that require additional Staff attention. Application evaluators follow set procedures to explore, address and clarify these issues. Following are a few examples of these key issues:

- Firm Changed Name or License Number
- Eligibility to Bid on Public Works
- Claims Against Firm and/or Claims Filed by Firm
- U.S. Dept. of Labor Inquiries / OSHA Violations
- Liability Insurance Policy Limits
- Workers' Compensation Insurance
- No Provision for Health and Welfare or Retirement/Pension Benefits

An example of the type of follow up required is illustrated by this situation: if a contractor exhibits excessive claims against another public entity or claims filed against them, the names of these contractors are forwarded to the District's Legal Counsel for review. The decision to prequalify these contractors or not, are based on County Counsel's recommendations. Consideration is given to the response of the contractor to explain how they have addressed and remedied the claims issue over time. Another example of a red flag is the contractor's Experience Modification Rate (EMR). The District requests Keenan & Associates, our OCIP Administrator, to confirm the contractors' stated EMRs. If that ratio is higher than

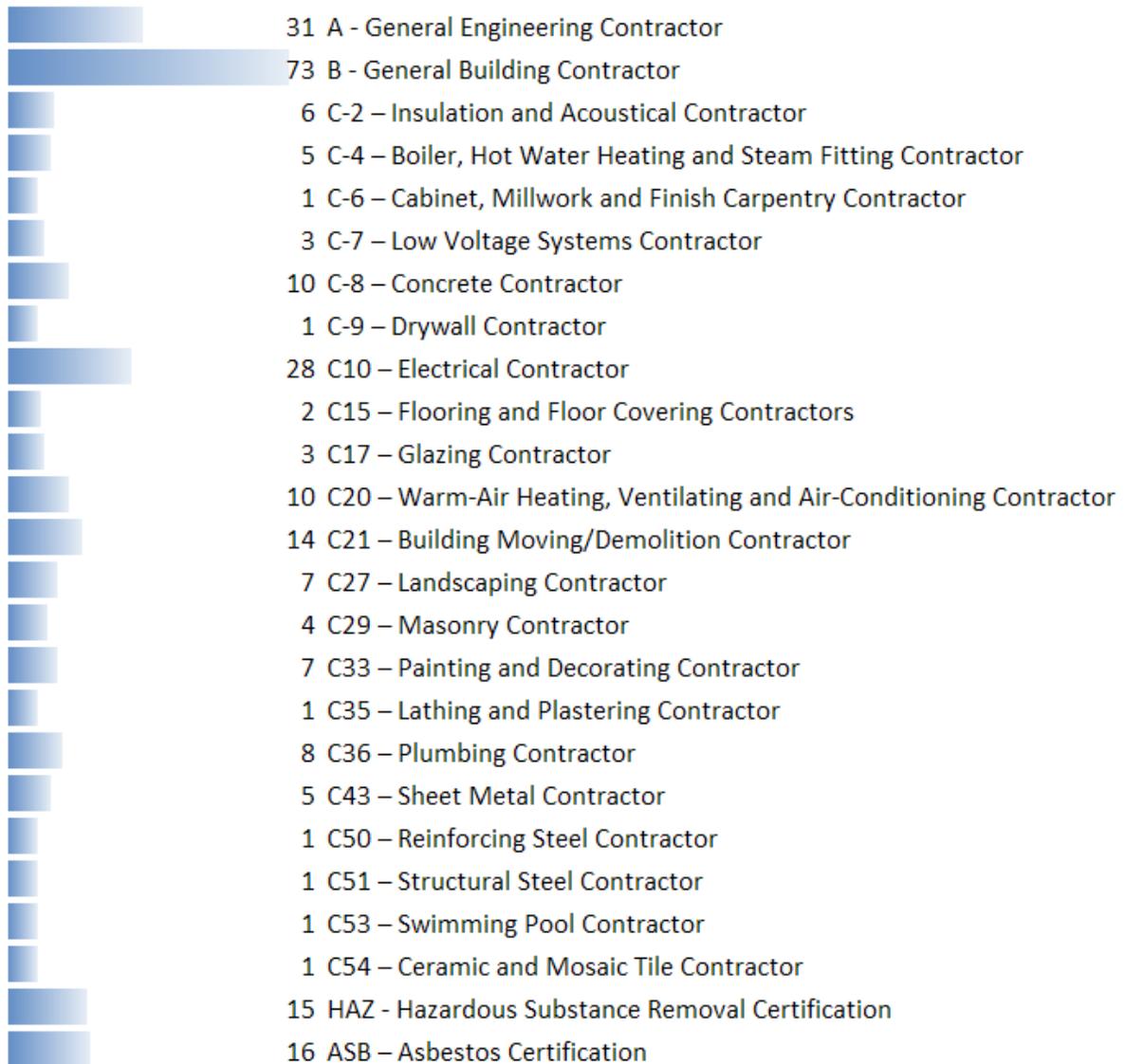
the District's allowable rate of 1.25% for a prime contractor, then the contractor is not eligible to qualify for the District's OCIP. Contractors with a high EMR may be prequalified and are limited to bidding only on non-OCIP projects, meaning they would be required to provide their own insurance.

Staff worked throughout December and January with contractors to ensure that all documentation was received and saved to the District's Share Point database. After recording and completing the evaluation of all submitted applications, CPD's Executive Directors meet with Staff to review recommendations and determine the 2009 Prequalified Contractor list. Firms are notified of their prequalification status through an email, and firms that are not prequalified are given the opportunity to request an interview for further consideration. The list of 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 current prequalified pool demographics, breadth, and license types. The 2009 pool demonstrates successful efforts of the District to meet the 2007 Board goal to prequalify local and emerging contractors and expand the pool of prequalified contractors. Further, the District has been successful at maintaining a large number of highly regarded national and regional contractors. The District anticipates that the pool will serve the requirements for construction in 2009. In particular, the Construction Planning Department is excited by the increase in the number of "B" General Building Contractors, who will fill most of the upcoming needs for 2009 construction activities.

### Contractor License Type Overview

	Prior Year	This Year	Delta	%
A	42	31	-11	-26%
B	63	73	+10	+16%
C10	19	28	+9	+47%
C20	12	10	-2	-17%



**Applicant Summary**

- ❖ 158 Applicants have applied, a 56% increase since 2008
- ❖ 136 contractors have been prequalified for 2009, a 29% increase over 2008
- ❖ 61 of 79 new applicants have been prequalified in 2009

