

THE TENTATIVE BUDGET REPORT provides a summary of the 2017-18 State budget and District budget planning information. It focuses primarily on the Unrestricted General Fund; however, preliminary information is also included about other District funds shown in detail on Exhibits B through L.

The Legislature and the Governor have agreed on a \$125 billion State budget. Described as “balanced and progressive,” the budget increases spending on education and social services. Lawmakers approved it on June 15 and the Governor is expected to sign the main budget bill before July 1.

May Revision

The Governor’s Budget May Revise was released on May 11th. The May Revise includes revised revenue projections adding almost \$1.9 billion to the January proposal with focus on higher deposits to the state’s rainy day fund and debt service payments, increase for In-Home Support Services, child care, and prison infrastructure and other state programs and Proposition 98. As of this writing, the Conference Committee’s actions reflect approval of the Governor’s proposed Proposition 98 funding levels for 2015-16 and 2016-17 years and an increase for 2017-18: \$69.1 billion for 2015-16, \$71.4 billion for 2016-17 and \$74.5 billion for 2017-18.¹

The Conference Committee took the following action on key California Community College (CCC) proposals:

- Deferred Maintenance and Instructional Equipment (one time)—\$76.8 million-*SMCCCD share \$1.5M*
- Innovation Awards (one time)—\$20 million-*RFP award based*
- Full-time Student Success Grant—\$25 million-*pass through to students*
- Part-Time Faculty Office Hours—\$5 million-*TBD*
- CCC Completion Grant—\$25 million- *pass through to students*
- Compton Community College District (CCD) Transition—\$11.3 million-*not applicable*
- Veterans Resource Center—\$7 million (one-time with \$2 million for Norco CCD Center)-*TBD*
- Veterans Resource Center (ongoing, with trailer bill language)—\$5 million-*TBD*
- CCC Mental Health—\$4.5 million-*likely per FTES*
- Title IX Training—\$2.5 million-*TBD*
- Umoja Program—\$2.5 million-*TBD*

This funding is in addition to the \$183.6 million base increase (*none for SMCCCD*); \$102 million for a 1.56% cost-of-living adjustment for base apportionments (*none for SMCCCD*) and selected categorical programs(*TBD*); \$57.7 million for enrollment growth of 1% (*none for SMCCCD*); \$150 million for Guided Pathways (*\$2M for SMCCCD*); \$10 million augmentation for Online Education programs (*TBD*); and, \$6 million for the Integrated Library System (*None*).

The Conference Committee package did not contain funding for the Free College Program, the Promise Grant, or funding to backfill the shortfall in the Apprenticeship Program.

The May Revise reflects the Governor’s January proposals to reduce spending, including elimination of \$400 million for affordable housing, elimination of \$300 million for construction and maintenance of state office buildings, and the phase-out of the Middle Class Scholarship program.²

District Budget Planning

The District is community-supported and funded almost entirely through local sources. This means the standard non-categorical allocations for public education – such as apportionment, growth and State funded COLA – do not apply to us. The majority of increases to higher education in the State budget in large part do not affect us.

A modified resource allocation model was approved by the Board in spring 2015 and was implemented in fiscal year 2015-16. The model is based on historical trends that considered allocation of resources such as FTES, FTE

¹ School Services Community College Update, June 16, 2017.

² <http://lao.ca.gov/Publications/Report/3669>

and other productivity factors that were presented to the District Committee on Budget and Finance. Other concepts that were considered during development include consistency with SB361, growth funding, international program growth and new program development and innovation. More importantly, the model aligns with available District resources and priorities identified in the District Strategic Plan.

The District is in its third year of Innovation Fund allocation. In 2015-16 a total of \$1.5M was distributed between sites, in 2016/17 \$2M was distributed and in 2017-18 another \$2M is budgeted for a total of \$5.5M.

For 2017-18, a \$2 million distribution in ongoing Innovation Funds includes the following summary of requests from the sites:

Institution/Program	Amount Requested	District Strategic Goal(s) Supported
Cañada College		
Promise Program	\$250,000	1, 2, 3
Transportation Access Program	\$200,000	1, 3
College for Working Adults	\$50,000	1, 2, 3
College of San Mateo		
Dream Center/SparkPoint/Multicultural Center	\$120,000	1, 2
Year One and other Learning Communities	\$200,000	1, 2, 3
Early College/Afternoon College/Middle College Programs	\$50,000	1, 2
Coastside, San Mateo Union High School District Sites/ College for Working Adult	\$35,000	1, 2, 3
“STEAM”/Maker Support	\$95,000	1, 2, 3
Skyline College		
Accelerated Study in Associate Programs (ASAP) Replication	\$150,000	1, 2, 3
Bay Area Entrepreneurship Center (BAEC)	\$80,000	1, 2
Center for Innovative Practices through Hip Hop Education & Research (CIPHER)	\$20,000	1, 2, 4
DREAM Center	\$20,000	1
Guardian Scholars Program	\$45,000	1, 2
Rock the School Bells (RTSB): Hip-Hop Education Conference	\$20,000	1, 2
STEM Center	\$100,000	1, 2, 4
SparkPoint	\$50,000	1, 2
Title IX	\$15,000	1
District Office – Human Resources		
New Employee Training Program	\$40,000	1
EEO and Title IX Investigator/Trainer	\$110,000	1
Faculty Diversity Internship Program	\$30,000	1
Wellness Program	\$10,000	1
Social Media for Hiring/Branding Program	\$10,000	1
District Office – IT Services		
Taskforce Consulting Expenses	\$100,000	1
Software Phase I	\$200,000	1
GRAND TOTAL	\$2,000,000	1, 2, 3, 4

All Innovation funds are tied to the District Strategic Goals as shown below.

District Strategic Goals:

1. Develop and strengthen educational offerings, interventions, and support programs that increase student access and success.
2. Establish and expand relationships with school districts, 4-year college partners and community-based organizations to increase higher education attainment in San Mateo County.
3. Increase program delivery options, including the expanded use of instructional technology, to support student learning and success.
4. Ensure necessary resources are available to implement this strategic plan through sound fiscal planning and management of allocations. Protect community-supported status and undertake the development of innovative sources of revenue that support educational programs beyond that which is available from community and State allocations.

Cañada College

Promise Program: \$250,000

District Strategic Goals 1, 2, 3

Cañada College will launch its Promise Scholarship in Fall 2017, with a goal of providing 75 students with tuition, fees, and textbook support. Additionally, the college provides wrap around student and academic support so that students can “*Start Strong, Stay Strong, and Finish Strong*”. Some of the current support services offered include proactive registration, tutoring, Jams programs, and transfer support. Programs such as Math Jam, Word Jam, Proactive Registration, COLTS Academy, and FAFSA workshops serve hundreds of students each semester. These activities provide direct support to students and have proven results of increased retention, persistence, and success. These successful activities have grown substantially over the past few years, allowing us to serve more students. However, with the addition of our Promise Scholars program we will need additional financial and staff support.

Funding received through District Innovation Funds will allow the college to scale up and expand these effective practices, providing Promise Scholars with the intrusive support services needed to succeed.

Transportation Access Program: \$200,000

District Strategic Goals 1, 3

One of the most significant barriers our students face is access to transportation. Last year, the Associated Students of Cañada College (ASCC) implemented a Transportation Initiative, providing subsidized bus tokens for students to purchase. Students are now able to purchase a discounted bus token for \$1.00 instead of \$2.25. This initiative has proved overwhelmingly successful, with an average of **1,800** bus tokens sold *each month*. Unfortunately, the Transportation Initiative is not enough for our students and we need to do more. The college plans to provide free transportation to campus for all our students, and is exploring multiple options to make this happen. We are exploring a partnership with Sequoia Union High School District, leveraging Skyline’s shuttle with MV Transportation, and looking at other possibilities with Sam Trans.

Funding received through District Innovation Funds will allow the college to develop and implement a Transportation Program for all Cañada students, providing increased access for our students with transportation barriers. The Cañada Transportation Access Program will make it easier and affordable for students to get to class.

College for Working Adults: \$50,000

District Strategic Goals 1, 2, 3

The College for Working Adults (CWA) program at Cañada is a well-established program for degree seeking students with full time jobs. CWA is a part-time evening program offering a pathway for students to complete up to three Associate Degrees and transfer within three years. The program provides targeted services to enhance outreach and community partnerships, increase retention, improve success rates, and deepen faculty engagement. CWA was awarded District Innovation funds in 16/17, allowing the college to institutionalize the program. We have been able to serve

more students, and during the year realized a gap in services provided to students. In our current program model, we do not provide counseling services to students in the summer. Additionally, because of the increased number of students served, the program's operating budget is no longer sufficient.

Funding received through District Innovation Funds will allow the college to offer summer counseling to CWA students and provide operating funds for activities such as Brown Bag Dinner series, marketing, and supplies.

College of San Mateo

Dream Center/SparkPoint/Multicultural Center: \$120,000

District Strategic Goals 1, 2

CSM's Multicultural Center has provided direct support for needy students who do not qualify for EOPS and other assistance for decades. Furthermore, the college has provided Dream Center services as part our Multicultural Center services for the last several years. Finally, after working with representatives from the United Way, we have determined that with the exception of financial literacy training, all of the other services required of a SparkPoint Center are being offered. In short, the Multicultural Center has expanded its services significantly over the last several years to respond to growing student needs. This expansion of service has left the Multicultural Center under-staffed and under-resourced. The College has made the decision to offer all of the above services at a single location, which provides students with a one stop service center. This allocation will provide additional staff support necessary to keep the center open during normal business hours and also provide funding for the legal services required of a fully functioning Dream Center.

Year One and other Learning Communities: \$200,000

District Strategic Goals 1, 2, 3

Collaboration with high schools and improving student success of recent high school graduates is a strategic priority for CSM. In particular, the College's Year One program is a comprehensive program designed to improve student success for recent high school graduates. Year One has the potential to "move the needle" on student success for the entire College because the design is scalable. The results of our Year One pilot program are promising: most student performance metrics increased by 10% or more for students participating in Year One.

Enrollment in the program has more than tripled for the upcoming academic year. Furthermore, we have had to place caps on our other learning communities because student demand in these programs has far exceeded our ability to serve students. We cannot grow these programs and serve underserved populations unless we provide the additional staff needed to provide direct support to students. On-going funding is needed to provide retention specialists and to build out our peer mentoring program.

Our vision is that every student enrolled in Year One or other learning community will have access to a personal CSM mentor, and that our retention specialists will work with students to provide intrusive support services. This structure will provide the most efficient means to deliver the combination of "high-tech"-- high-touch" services necessary for student success and achievement. The funds requested will provide the necessary staff support to bring the Year One program to scale and to also serve our other learning communities.

Early College/Afternoon College/Middle College Programs: \$50,000

District Strategic Goals 1, 2

A cornerstone of the Year One Program is providing momentum and connection for students while they are still enrolled in high school. CSM has worked closely Half Moon Bay High School and has implemented an Early College program. Furthermore, the college is designing meaningful concurrent enrollment "pathways" in collaboration with the San Mateo Union High School District and plans are underway to offer an afternoon college. Finally, the San Mateo Union High School District has decided to double the size of Middle College High School. This will require the conversion of a 48% classified staff position to 100% to assist with the increased enrollment. Collectively, these efforts provide the momentum and connections necessary for student success. The funds requested will enable CSM to expand Early College with Half Moon Bay High School, start an afternoon college program with the San Mateo Union High School District, and provide some funding to assist with the expansion of Middle College High School.

Coastside, San Mateo Union High School District Sites/ College for Working Adults: \$35,000

District Strategic Goals 1, 2, 3

Both the Cabrillo Unified School District (HMB) and the San Mateo Union High School District have offered their sites during evening hours free of charge and have invited our college to offer classes. By delivering courses in neighborhoods and/or close to public transit corridors, CSM has the opportunity to improve access to underserved populations without incurring overhead costs such as site rental or transportation costs. Finally, the college is considering offering a College for Working Adults at one or more off-site locations. The funds requested will allow the College to begin to offer courses at off-site locations.

“STEAM”/Maker Support: \$95,000

District Strategic Goals 1, 2, 3

CSM has emerged as one of the early leaders in the community college Maker Movement. In fact, the college has hosted two conferences on the Maker Movement for community colleges. Our upcoming conference will feature Dale Dougherty, founder of the Maker Movement and publisher of *Make Magazine*. Through our work, the college has begun the process of integrating Science, Technology, Engineering, Art, and Math (STEAM). We have also laid the foundation for “make across the curriculum” opportunities for all faculty. We are also in the process of applying for a MESA grant and our intention is to leverage these ongoing funds with MESA. Regardless of the outcome of the MESA grant, these funds will allow us to build and manage a sustainable STEAM/Maker curriculum.

Skyline College

Accelerated Study in Associate Programs (ASAP) Replication – \$150,000

District Strategic Goals 1, 2, 3

The Skyline College Promise that students can “Get in. Get through. Get out...on time!”, is the institution’s commitment to ensuring that students complete their educational and career goal in a timely manner. Among the strategies and programs that Skyline College needs to deliver on this Promise, is the implementation of the Accelerated Study in Associate Programs (ASAP) program model to the Promise Scholars Program, which has increased the percentage of students who earn an Associate’s Degree in three years from 14% to 58%. The replication of ASAP at Skyline College will be the evolution of the current Promise Scholarship Program to become the Promise Scholars Program, focused on relieving the financial, academic, and transition barriers that impact students’ ability to enroll and complete full-time credit enrollment, especially from local high schools in San Mateo County.

The goal is to provide a comprehensive, integrated, and student-centered program that provides components that are directly aligned with the District Strategic Goals:

- Promise Scholarship for recent HS Graduates, Adult and GED Completers (DSG-1 and 2)
- Dedicated Counseling/Advising (DSG-1)
- Incentivize Full-time Enrollment and program participation (DSG-1 and 3)
- Integrated connection to Skyline College’s Guided Pathways (DSG-1 and 2)

Resources would ensure that the appropriate level of counseling and advising support, student support, and financial incentives for full-time enrollment and completion are available. Metrics to evaluate the success of this program would include: Fall to Spring persistence, successful course completion rates, GPA, academic progress towards certificate/degree completion, and cohort data evaluation after two years. At full scale within four years, there could be approximately 2,000 full-time students participating in this program.

Bay Area Entrepreneurship Center (BAEC) – \$80,000

District Strategic Goals 1, 2

The Bay Area Entrepreneur Center (BAEC) of Skyline College is a business incubator/accelerator and innovative resource center offering aspiring Bay Area entrepreneurs the information, access and support to grow their current

business or business idea. The Center is housed in a leased office space located in the San Bruno downtown commercial district, close to El Camino Real, Cal Train and local restaurants and shops.

The BAEC accepts both start-up companies as well as more established early stage companies as clients. For local businesses, aspiring entrepreneurs and students, the BAEC provides classes, workshops, business coaching and other resources to support and increase the likelihood of business success. To businesses located in the BAEC, the Center provides facility space, flexible and affordable leases, office amenities, direct business assistance and guidance, mentoring, and networking to access capital. The goal of the BAEC is to provide an innovation hub for students and the community to develop their business models and potentially gain investment from public and private sources (DSG-2 and 4). Innovation funds will support the operating costs of the BAEC, including facilities and overhead expenses, in order to allow for the innovation and programming to continue and grow.

Center for Innovative Practices through Hip Hop Education & Research (CIPHER) – \$20,000

District Strategic Goals 1, 2, 4

The Center for Innovative Practices through Hip Hop Education & Research (CIPHER) is a hip hop and social justice community that seeks to foster leadership development and creativity both in and out of the classroom. CIPHER strives to reach youth and students through hip hop music, tying their education with topics that are relevant and interesting to their generation, and

- Provides youth and students **direct linkages to programs and services at Skyline College** such as the Youth Entrepreneurship Program (YEP), Career Advancement Academies (CAA), Urban Music Academy, Career Center, Urban Youth Society Hip Hop Club, and the SparkPoint Center (DSG-1 and 2);
- Provides the community with **educational and cultural events** such as Hip Hop film screenings, live performances, and guest lecture series (DSG-1 and 2); and
- Provides **educational and professional development opportunities** for our faculty and staff (DSG-1 and 4).

CIPHER started with money from the Skyline President's Innovation Fund and will be institutionalized through the Innovation Fund. Innovation funds will support the development of curriculum and scholarship opportunities for faculty and students who are part of the learning community.

DREAM Center – \$20,000

District Strategic Goal 1

The DREAM Center at Skyline College opened in February 2017 as an immediate response to students' and the Board of Trustees' desire to provide an identified and resourced space for students and community members who seek information regarding issues pertaining to immigration. The DREAM Center is co-located with the SparkPoint Center and is a central hub of virtual and physical resources that include information on AB 540 (CA Dream Act), DACA, and legal services and referrals. Since opening the DREAM Center in February, there have been over 300 students and community members served. The Center is supported by one short-term hourly staff and a campus wide team of DREAM Allies that represent offices from Financial Aid, to CTE programs, to faculty, staff, and administrators throughout campus. Coordinating the DREAM Center Allies, combined with having a staff member to serve as the Center's primary point of contact for students, community, and outside organizations is essential.

Providing the human resources of a staff member (Salary and Benefits) for the DREAM Center is a high priority to continue to support this community. The DREAM Center is directly aligned with the District Strategic overarching goals of placing Students First and providing an educational community and experience that is centered on Success, Equity, and Social Justice. More specifically, the DREAM Center aligns with DSG-1 to increase the number of students who utilize programs and services that will support them to stay and be successful in school. Additionally, levels of professional development for faculty, staff, administration, and students to be informed DREAM Center Allies is included in this work.

Guardian Scholars Program – \$45,000

District Strategic Goals 1, 2

The Guardian Scholars Program (GSP) at Skyline College aims to create a network of support that will meet the academic, social, emotional, and financial needs of college-bound students who are transitioning out of the foster care

system. The program is fully committed to empowering foster youth and former foster youth to become self-supporting, conscious community leaders, role models and competent professionals in their fields of interest.

The GSP provides a comprehensive support program to help students achieve an A.A./A.S. degree, complete a certificate program or transfer to a four-year institution (DSG-1). Since GSP launched in 2015 with external funding from the Walter S. Johnson Foundation, nearly 150 foster youth have received intentional and integrated support services. These foundation dollars have paid for the program staff for the past two years, with funding set to expire in July 2017. GSP staff have hosted county wide conferences for social service agencies and adult providers of foster youth, as well as leadership and student success workshops for foster youth.

Rock the School Bells (RTSB): Hip-Hop Education Conference – \$20,000

District Strategic Goals 1, 2

Skyline College recently celebrated the 10th anniversary of the Rock the School Bells. Rock the School Bells is a one-day conference aimed to empower and educate youth and students about the importance of higher education and career exploration through a culture that resonates with them. More than 2,000 youth and students from middle schools and high schools all over the bay area have attended the RTSB conference since its inception in 2007. It has served as an effective bridge to Skyline College as students embark on their educational journey through CIPHER.

Over the past years, Rock the School Bells has included an Educators' Conference, which focuses on professional development for faculty, staff, and administrators who are interested in learning about the inclusion of hip hop pedagogy into their work. Because of the expansion to include the Educators' Conference, Rock the School Bells has now been replicated at other CA Community Colleges, including Sacramento City College, San Jose City College, and expansion to colleges in New York and Hawaii.

Rock The School Bells supports DSG 1 and 2 and it aims to enhance students' ability to:

- Think critically about current social issues in their communities as well as in the world;
- Engage in physical and mental activities that promote healthy lifestyles;
- Read and write about topics related to their life's experiences;
- Display effective oral and written communication through readings, spoken word, and poetry;
- Understand the historical and cultural aspects of Hip-Hop and its effect on society, education, health, and personal development;
- Interact and network with a variety of local non-profit organizations, afterschool programs, and companies; and
- Provide opportunities to learn about various educational and career technical pathways.

The success of Rock the School Bells led to the creation of the Center for Innovation Practices through Hip Hop Education (CIPHER), which now includes a learning community, thematic course pathways in General Education, and research opportunities for students to pursue before transfer to a four-year institution.

STEM Center – \$100,000

District Strategic Goals 1, 2, 4

Skyline College is in the process of creating a STEM Center aimed at supporting students pursuing their education in STEM. The Center will be the hub for students who identify goals in transfer and/or career technical education in area of biology, biochemistry, biotechnology, chemistry, computer science, engineering, environmental science, geology, mathematics, and physics.

The goal is to bring together academic and student support services in a central area where students can easily access resources for success through their STEM pathway with special attention for those who are under-represented and underprepared.

This fund proposal clearly aligns with all district strategic goals in doing the following:

- Evaluating effectiveness of STEM programs and strengthen by adding a STEM center bringing together academic and student support services for successful transfer and/or workforce skills building (DSG-1);

- Providing professional development resources for faculty and staff to ensure program viability and excellence in teaching (DSG-1);
- Emphasizing and supporting both traditional and non-traditional contact with instructors and counselors (DSG-2);
- Expanding student services, student clubs and learning communities for the benefit of all students but especially underrepresented or other at-risk students (DSG-2);
- Supporting seamless transitions for students by providing a hub where students are able to access support and resources through their academic pathway (DSG-2); and
- Contributing to the economic development of San Mateo County and the greater Bay Area region through collaborative partnerships with STEM related industries for work based learning opportunities and streamlined employment placement (DSG-4).

Innovation funds will support staffing to allow for the growth and expansion of STEM at Skyline College, including the Base 11 Fabrication Lab and MESA Center integration.

SparkPoint – \$50,000

District Strategic Goals 1, 2

Skyline College was the first California Community College to launch a financial literacy center for students and the community that was specifically focused on mitigating the impact of poverty in student success in higher education. Modeled on the Annie E. Casey Foundation's "SparkPoint", the SparkPoint at Skyline College is part of a regional United Way of the Bay Area network of financial education centers designed to serve individuals and families who are working to achieve financial self-sufficiency. Students and other members of the community utilize SparkPoint services and resources to achieve financial self-sufficiency. Innovation funds will assist in institutionalizing the staff position charged with financial coaching and program coordination.

The Spark Point Center

The Spark Point Center provides a physical location for students and community members to have access to services that include and support DSG 1 and 2:

- Food Pantry
- Financial Coaching
- Access to Public Benefits
- Grove Scholars Program for students in CTE programs
- Income Tax Preparation and Banking Services Support
- Intentional advising and coaching to support certificate and degree completion

Longitudinal data for Spark Point support that students who receive two or more of the above listed services persist at rates in the 90% and, while the food pantry is often the entry point for students to access services, the most critical component to Spark Point's success is the role of financial coaching.

Title IX – \$15,000

District Strategic Goals 1

As a recipient of federal funds, the District is subject to "<http://www.justice.gov/crt/cor/coord/titleix.php>" of the Education Amendments of 1972 which prohibits discrimination based on sex in education programs and activities. Title IX protects students, employees, applicants for admission and employment, and other persons from all forms of sex discrimination, including discrimination based on gender identity or failure to conform to stereotypical notions of masculinity or femininity. All students, (as well as other persons) at the District are protected by Title IX—regardless of their sex, sexual orientation, gender identity, part- or full-time status, disability, race, or national origin—in all aspects of the District's educational programs and activities. The essence of Title IX is that an institution may not exclude, separate, deny benefits to, or otherwise treat differently any person on the basis of sex.

Title IX programming at Skyline College is housed in the Office of the Vice President of Student Services and supports the DSG 1 and the overall district philosophy of Students First. Resources requested would support ensuring timely

and thorough investigations, intensive training and professional development for Title IX program staff, and continued training, development, and marketing to the campus community.

District Office – Human Resources

New Employee Training Program – \$40,000

District Strategic Goal 1

The New Employee Training Program (NETP) is a semester long program spread across four days of training. The courses to be offered will include, depending on employee classification, leadership development, benefits of diversity and hiring, communication and conflict resolution, emotional intelligence for the workplace, the evaluation process, strength assessment and District policies and procedures. Core courses, applicable to all employee groups, will be delivered to faculty, management and staff as a group. Courses designed specifically for faculty, management and staff will be delivered separately to each employee group. Successful completion of the NETP will be made a requirement of passing probation for classified and management employees. Current employees will be selected to participate in the program based on a supervisor's recommendation. For faculty, the District will need to negotiate required participation in the training program.

The NETP will be limited to 30 to 35 participants each semester. Prior to implementation of the program, Human Resources would work through the participatory governance to get "buy in" for the program.

EEO and Title IX Investigator/Trainer – \$110,000

District Strategic Goal 1

The Office of Civil Rights of the Department of Education has recommended that each District have a Title IX Coordinator to oversee/coordinate District operations and training. Title IX is an increasingly complex area of the law, with overlapping regulations, in addition similar to state laws. In addition, given the District's increased awareness building around student's rights vis-à-vis gender-based, race-based and other forms of discrimination and harassment, there has been a significant increase in the number of complaints made by students that need to be investigated. Given the link between compliance with Title IX and the District's continued eligibility for federal funding, e.g. through financial aid, it is critical that the District remain fully equipped to properly manage its Title IX obligations. In addition to Title IX, the District would benefit from an increased capacity for training around equal employment opportunity and diversity related subject.

Faculty Diversity Internship Program (FDIP) – \$30,000

District Strategic Goal 1

The San Mateo County Community College District Equal Employment Opportunity Committee has developed a program proposal for a districtwide Faculty Diversity Internship Program (FDIP). The SMCCCD Academic Senate endorsed the program April 10, 2017. The two-year pilot program begins Fall 2017 and extends through Spring 2019, with the first cohort of interns and faculty mentors planned for Spring 2018. Title 5 allows community college governing boards to establish faculty internship programs "to enhance the recruitment of qualified persons, particularly for disciplines in which a shortage of qualified faculty is anticipated"; "to introduce [interns] to the community college environment and student population"; and "to enhance community college efforts toward building a diverse and representative faculty. In order to accomplish this purpose, the internship program shall place special emphasis on locating and attracting qualified graduate students who are members of underrepresented groups" (§53500, §53501, §53502).

The SMCCCD FDIP serves graduate students and industry practitioners "who are within one year of meeting the regular faculty minimum qualifications" and "persons who meet the regular faculty minimum qualifications but who lack teaching experience" (§53500).

The SMCCCD FDIP strives to increase the number of diverse faculty members in the district and to enhance both intern and faculty mentor expertise in educating diverse students.

The SMCCCD FDIP provides participating interns and faculty mentors the following:

1. Mentorship

2. Collaborative Teaching Experience
3. Program Specific Professional Development
4. Community College Networking Opportunities

Employee Wellness Program – \$10,000

District Strategic Goal 1

A Wellness Program will help improve employee morale, increase productivity, reduce work-related injuries, aid recruitment and retention, and overall engage employees in leading healthier lifestyles.

To implement this program, we will conduct a wellness survey with assistance of Kaiser Wellness Representatives in fall 2017 and gauge employee interest in wellness programming and understand what employees want out of such a program. Additionally, we will assess employee interest in workshops, classes, events, friendly competitions, and more. In fall 2017, we will also be promoting wellness awareness through newsletters and onsite workshops, as well as forming a Wellness Committee.

HR Social Media, Marketing, and Branding Campaign – \$10,000

District Strategic Goal 1

We would like to propose funding to begin marketing and branding Human Resources at San Mateo County Community College District, via social media. The District has yet to explore this platform for engagement with the public and we believe that social media as a vehicle can enhance the quality and quantity of applications we receive for our employment opportunities. We are especially interested in the impact this might have on our harder to fill positions. Recruitment efforts at the District are outdated and have been limited to the District's Employment website, the CCC Registry, InsideHigherEd.com, HigherEdJobs.com, and word-of-mouth, with an occasional advertisement on other job boards, budget permitted. Single time advertisements can cost upwards of \$400 with no guaranteed results. Social media could be a cost effective medium.

Branding the District via social media would allow us the opportunity to reach a wider pool of talent while simultaneously gaining control over our image. Investing in a solid strategy will further our progress and Human Resources' social media presence will set us apart from the other Bay 10 community colleges.

District Office – IT Services

Technology Taskforce Solutions

Taskforce Consulting Expenses – \$100,000

Software Phase I – \$200,000

District Strategic Goal 1

The District has convened the Technology Taskforce to examine software solutions with the goal of improving services to students. An RFP has been issued for consultants to assist with developing a portfolio of projects and software packages that will break down student services silos, promote better self-service, and leverage data for decision making. The goal is to improve student outcomes by unifying student support across many functional areas and predicting scheduling needs to shorten time-to-completion.

The consultant contract is expected to begin in July of 2017-18. This is the first step in the process. Once a consultant is on board, products will be selected and implementation will begin in phases.

Projects generated by this initiative will be worked on concurrently with on-going operations and other efforts, including the Banner 9 implementation. We anticipate that given resource and time constraints taskforce projects will be developed and executed over at least two fiscal years. Phase I would begin in 2017-18 and Phase II would begin in 2018-19.

When a project is completed, the implementation will become part of the District's ongoing operations. ITS technical staff are sized for the current environment and resources will need to be dedicated to the additional products when installed. ITS added one FTE for the Banner 9 implementation which must conclude by December of 2018. This

would free up the individual to work Taskforce projects. ITS would then roll that staff member into Phase II project work and ongoing support of the Taskforce’s products.

A report on the 2016-17 Innovation Funds will be presented by each of the sites for the Adopted Budget in September.

Education Protection Account (EPA)

The Schools and Local Public Safety Protection Act of 2012 was passed by voters in November 2012. Initially known as Proposition 30, it authorized two temporary tax increases that created the Education Protection Account (EPA) funds as an offset to State aid and would be in effect for seven (7) years from 2012 through 2018. An extension of the income tax portion (Proposition 55) was approved in November 2016.

The temporary Sales Tax ended in December 2016 and the Income Tax portion expires in December 2018. Based on \$100 per FTES, the District is expected to receive \$1,619,064 in 2017-18.

2017-18 Revenue Projection

The revenue estimates are based primarily upon local property taxes, redevelopment funds, and student fees. The District has prepared an estimate of its base revenue taking into consideration a set of factors that include enrollment and higher property tax assessed valuation. The District’s total revenue projection is \$173,603,529.

For 2017-18, the assumptions include:

1. Community supported status continues in 2017-18.
2. 2017-18 FTES based on -2% decline over 2016-17 FTES goals/actuals.
3. 2017-18 Non-resident FTES the same as last year, International FTES based on College estimates.
4. 1.56% State revenue COLA.
5. 1.0% State funded growth which does not apply to community supported districts.
6. The deficit factor on State revenue projected does not apply to community supported districts.
7. 3.11% inflation on certain expenses.
8. Utilities and benefits are based on 2016-17 increase over 2015-16.
9. No increase for full time faculty outside of what Colleges fund from their site allocations.
10. Per total compensation formula.
11. Fixed costs are based on best estimates.
12. No student fee increase (currently at \$46 per unit).
13. Current property tax increase at 6.8%.
14. Lottery rate (\$144 per FTES/General Fund and \$45/FTES Categorical Fund).

Revenue estimates are based on the assumptions listed above and expenditures include costs to continue ongoing operations. The following tables summarize projected revenues and expenditures. In addition to annual inflationary cost increases, costs include those associated with providing health and medical benefits to active and retired employees, increases in insurance premiums, technology upgrades and maintenance as well as utilities.

Revenues	2016-17 Final Budget	2017-18 Tentative	\$ Change
Total Base Revenue:			
Property Taxes	\$127,063,321	\$133,851,287	\$6,787,966
RDA AB1290/residual	6,903,266	6,818,795	(84,471)
Student Fees	10,809,028	14,664,941	3,855,912
Education Protection Acct (Prop 30)	1,732,048	1,619,064	(112,984)
Lottery	2,494,149	2,588,020	93,871
State PT Faculty Parity	1,332,672	1,332,672	0
P/T Faculty Office Hours/Med.	237,017	237,017	0
Apprenticeship	231,196	231,196	0

Non-Resident Tuition	7,549,502	9,699,600	2,150,098
Interest	1,000,000	800,000	(200,000)
Mandated Costs	2,159,482	453,338	(1,706,144)
Miscellaneous	2,228,670	1,307,600	(921,070)
Total	\$163,740,351	\$173,603,529	\$9,863,178

Expenditures	2016-17 Final Budget	2017-18 Tentative	\$ Change
Site Allocations with Benefits	\$130,188,251	\$135,437,084	\$5,248,833
Other Employee Benefits	1,000,000	1,000,000	0
Retiree Benefits	6,831,474	7,043,933	212,459
Formula Adjustments	814,797	1,383,933	569,136
Apprenticeship	231,196	231,196	0
Other Misc Exp (Intl Ed, Innov Funds)	4,016,438	1,898,479	(2,117,959)
Utilities	4,199,088	4,576,146	377,058
Salary Commitments	11,752,774	16,954,537	5,201,763
Managed Hiring	50,000	50,000	0
Insurance	1,258,101	1,200,000	(58,101)
Consultant/Legal/Election	680,800	1,100,000	419,200
Staff Development	631,664	519,500	(112,164)
Software/Hardware/Telephone	2,015,768	2,136,621	120,853
Museum of Tolerance	70,000	72,100	2,100
Total	\$163,740,351	\$173,603,529	\$9,863,178

The Tentative Budget reflects a balanced budget whereby projected expenditures will be covered by sufficient revenues. The site allocations also factored in inflation to non-salary and benefit items that were not previously included. The Tentative Budget will be revised to include any changes resulting from the enacted State budget and the 2016-17 fiscal year-end carryover numbers along with existing fund balances.

2016-17 Ending Balance Estimates

The current projections of 2016-17 ending balances submitted by the Budget Offices for each site are as follows:

Cañada College	\$550,000
College of San Mateo	\$280,000
Skyline College	\$860,000
District Office	\$30,000
Facilities	<u>\$625,000</u>
	\$2,345,000

2017-18 Estimated Beginning Balance

The beginning balance is estimated at \$33,376,391 and includes reserves of 13%. Details of the Unrestricted General Fund are presented in Exhibit A. The remaining balance originates from specific projects and activities in 2016-17 and will be carried over into the new fiscal year as committed to these purposes. The current estimate is subject to change when final amounts become available following year-end close of the District's financial records.

2017-18 Tentative Site Allocations

The site allocations for the Tentative Budget will be adjusted for step, column, longevity, and compensation settlement increases according to the resource allocation model. Benefits are managed at each of the sites. Any additional adjustments to the allocations will be made to the adopted budget.

<u>Site</u>	<u>Allocation total with benefits</u>
Cañada College	\$24,644,875
College of San Mateo	40,846,076
Skyline College	41,292,568
District Office	16,057,067
Facilities	12,576,498

The major functional uses of the unrestricted general fund budget are illustrated below by major account category.

Account Category	2016-17 Final Budget	2017-18 Tentative	\$ Change
Certificated Salaries	\$68,583,686	\$74,593,050	6,009,364
Classified Salaries	36,246,813	37,048,587	801,774
Employee Benefits	36,108,532	40,844,335	4,735,803
Supplies/Materials	6,151,421	2,757,547	(3,393,874)
Operating Expenses	25,469,280	15,721,095	(9,748,185)
Capital Outlay	278,980	67,900	(211,080)
Transfers/Other	5,075,819	2,571,014	(2,504,805)
Total	\$177,914,531	*\$173,603,529	\$(4,311,002)

*Does not include beginning balance/carryover as final figures will not be known until after the 2015-16 books are closed. Final compensation increases are not yet included pending negotiation settlements for all groups.

San Mateo County Community College District
2017-2018 Tentative Budget
Unrestricted General Fund (Fund 1) - Total District



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget	
Revenue					
1 Federal Revenue	\$0	\$0	\$0	0%	1
2 State Revenue	8,930,564	8,881,708	7,206,307	4%	2
3 Local Revenue	154,809,787	156,693,375	166,397,222	96%	3
4 Total Revenue	\$163,740,351	\$165,575,083	\$173,603,529	100%	4
Expenses					
5 Certificated Salaries	\$68,583,686	\$57,078,956	\$74,593,050	44%	5
6 Classified Salaries	36,246,813	\$35,829,496	37,048,587	22%	6
7 Employee Benefits	36,108,532	\$38,684,412	40,844,335	24%	7
8 Materials & Supplies	6,151,421	\$2,528,908	2,757,547	2%	8
9 Operating Expenses	25,469,280	\$14,531,833	15,721,095	9%	9
10 Capital Outlay	278,980	\$326,728	67,900	0%	10
11 Total Expenses	\$172,838,712	\$148,980,333	\$171,032,515	100%	11

Transfers & Other					
12 Transfers In	0	84,566	0	0%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	(5,075,819)	(15,488,544)	(2,571,014)	100%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	0	0	0	0%	16
17 Total Transfers/Other	(\$5,075,819)	(\$15,403,978)	(\$2,571,014)	100%	17
Fund Balance					
18 Net Change in Fund Balance	(\$14,174,180)	\$1,190,772	\$0		18
19 Beginning Balance, July 1	32,185,619	32,185,619	33,376,391		19
Adjustments to Beginning					
20 Balance	0	0	0		20
21 Net Fund Balance, June 30	\$18,011,440	\$33,376,391	\$33,376,391		21

*****The total shown includes estimated Prop 30/55 (EPA) funds and no carryover funds*****

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

<u>Estimated Beginning Balance</u>	
Professional Development	\$360,000
Staff Development	303,000
Emergency Preparedness	275,000
SF State Nursing	75,000
Telecom contracts	200,000
Fleet Program	75,000
Elections Carryover	200,000
Indirect Cost Pool	348,000
Skyline International	313,000
DO Innovation	800,000
CAN Innovation	800,000
CSM Innovation	1,500,000
SKY Innovation	900,000
CAN various projects	153,000
CSM various projects	1,500,000
SKY various projects	446,000
Apprenticeship	250,000
Encumbrances:	
CSM	0
CAÑADA	0
SKYLINE	0
District/Facilities	20,000
Central Services	50,000
College Events	95,000
<u>Miscellaneous:</u>	
Site Ending Balances	
CAÑADA	550,000
CSM	280,000
SKYLINE	860,000
DISTRICT OFFICE	30,000
FACILITIES	625,000
Contingency--13%	22,368,391
Other Carryover	0
	<u>\$33,376,391</u>

San Mateo County Community College District
2017-2018 Tentative Budget
Unrestricted General Fund (Fund 1) - Total District
Educational Protection Account (EPA)



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget	
Revenue					
1	\$0	\$0	\$0	0%	1
2	1,732,048	1,650,454	1,619,064	100%	2
3	0	0	0	0%	3
4	\$1,732,048	\$1,650,454	\$1,619,064	100%	4
Expenses					
5	\$896,252	\$896,252	\$955,023	59%	5
6	435,280	353,686	231,761	14%	6
7	400,516	400,516	432,280	27%	7
8	0	0	0	0%	8
9	0	0	0	0%	9
10	0	0	0	0%	10
11	\$1,732,048	\$1,650,454	\$1,619,064	100%	11
Transfers & Other					
12	\$0	\$0	\$0	0%	12
13	0	0	0	0%	13
14	0	0	0	0%	14
15	0	0	0	0%	15
16	0	0	0	0%	16
17	\$0	\$0	\$0	0%	17
Fund Balance					
18	\$0	\$0	\$0		18
19	0	0	0		19
20	0	0	0		20
21	\$0	\$0	\$0		21

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

Proposition 30/55 (EPA) funds are shown as part of the Unrestricted General Fund totals and are fully expended each fiscal year.

San Mateo County Community College District
2017-2018 Tentative Budget
Internal Service - Self-Insurance Fund (Fund 2) - Central Services



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0%	2
3	Local Revenue	0	0	0	0%	3
4	Total Revenue	\$0	\$0	\$0	0%	4
Expenses						
5	Certificated Salaries	\$0	\$0	\$0	0%	5
6	Classified Salaries	37,855	218,986	40,748	2%	6
7	Employee Benefits	15,841	103,804	18,438	1%	7
8	Materials & Supplies	5,000	319	319	0%	8
9	Operating Expenses	1,300,000	1,856,301	2,058,095	97%	9
10	Capital Outlay	0	0	0	0%	10
11	Total Expenses	\$1,358,696	\$2,179,410	\$2,117,600	100%	11
Transfers & Other						
12	Transfers In	\$1,401,659	\$1,554,354	\$1,200,000	0%	12
13	Other Sources	\$1,191,900	\$1,227,657	\$917,600	43%	13
14	Transfers out	0	0	0	0%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	0	0	0	0%	16
17	Total Transfers/Other	\$2,593,559	\$2,782,011	\$2,117,600	100%	17
Fund Balance						
18	Net Change in Fund Balance	\$1,234,863	\$602,601	(\$0)		18
19	Beginning Balance, July 1	7,478,244	7,478,244	8,080,845		19
20	Adjustments to Beginning Balance	0	0	0		20
21	Net Fund Balance, June 30	\$8,713,107	\$8,080,845	\$8,080,844		21

San Mateo County Community College District
2017-2018 Tentative Budget
Debt Service Fund (Fund 25) - Central Services



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$1,200	\$0	\$0	0%	1
2	State Revenue	237,000	120,000	120,000	0%	2
3	Local Revenue	51,880,355	51,880,355	59,389,950	100%	3
4	Total Revenue	\$52,118,555	\$52,000,355	\$59,509,950	100%	4
Expenses						
5	Certificated Salaries	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0%	6
7	Employee Benefits	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0%	8
9	Operating Expenses	0	0	0	0%	9
10	Capital Outlay	0	0	0	0%	10
11	Total Expenses	\$0	\$0	\$0	100%	11
Transfers & Other						
12	Transfers In	\$0	\$0	\$0	0%	12
13	Other Sources	\$0	\$0	\$0	0%	13
14	Transfers out	0	0	0	0%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	(51,816,725)	(51,816,725)	(\$59,506,950)	100%	16
17	Total Transfers/Other	(\$51,816,725)	(\$51,816,725)	(\$59,506,950)	100%	17
Fund Balance						
18	Net Change in Fund Balance	\$301,830	\$183,630	\$3,000		18
19	Beginning Balance, July 1	54,208,972	54,208,972	54,392,602		19
20	Adjustments to Beginning Balance	0	0	0		20
21	Net Fund Balance, June 30	\$54,510,802	\$54,392,602	\$54,395,602		21

San Mateo County Community College District

2017-18 TENTATIVE BUDGET - SPECIALLY FUNDED PROGRAM
Based on Current Agreements and Funding Estimates

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>CSM</u>	<u>Cañada</u>	<u>Skyline</u>	<u>District Office</u>	<u>Total</u>
30005	Work Study	Federal	106,385	83,799	262,102		452,286
30007	CTEA Perkins IV-1C	Federal	167,891	122,113	209,120		499,124
30057	Workability III CA Rehab	Federal			149,214		149,214
30102	HSI STEM C/O	Federal		250,000			250,000
30105	CTE Transitions	Federal	41,592	41,592	41,592		124,776
30111	HSI Cooperative A2B C/O	Federal		900,000			900,000
30117	NSF S-STEM Scholarships	Federal		140,677			140,677
30120	NSF CALSTEP C/O	Federal		300,000			300,000
30121	HSI Institutional ESO	Federal		524,975			524,975
30126	NSF BioBridge	Federal			66,810		66,810
30127	TRIO - SSS	Federal			496,320		496,320
30128	TRIO - SSS	Federal		231,103			231,103
30129	Math Science Eng Improvement Prog Coop	Federal		300,000			300,000
30132	BART FTA Transit Career Ladders	Federal	70,000				70,000
30133	Math Science Eng Improvement Prog Inst	Federal		250,000			250,000
30134	HSI Institutional ESO Adelante	Federal		645,178			645,178
30135	HSI STEM GANAS	Federal		869,398			869,398
30136	HSI STEM	Federal	1,176,620				1,176,620
30137	Small Business Dev Ctr-HSUSPF C/O	Federal	85,000				85,000
30138	NSF S-STEM Scholarships	Federal			209,771		209,771
30140	YALI Mandela Washington Foundation C/O	Federal			68,864		68,864
30140	YALI Mandela Washington Foundation C/O	Local			133,895		133,895
30141	KCSM TV Spectrum Repacking Exps	Federal	3,054,350				3,054,350
3014%	TRIO - Upward Bound	Federal		270,375			270,375
3014%	NOVA Adult/Dislocated Worker WIOA	Federal			251,958		251,958
3014%	NOVA Incumbant Worker WIOA CCE	Federal				237,000	237,000
31002	DSP&S	State	859,656	405,821	573,300		1,838,777
31003	EOP&S	State	604,313	506,037	531,819		1,642,169
31004	EOP&S/CARE	State	34,880	47,935	48,256		131,071
31009	Student Success and Support Program	State	1,573,793	1,103,664	1,612,128		4,289,585
31012	Foster Care Education	State		79,875			79,875
31013	Foster Care Education CSEC	State		4,000			4,000
31016	AB602-Board Fin Asst Prog Adm Allow	State	293,868	241,244	341,204		876,316
31031	CalWORKS	State	124,633	137,276	125,686		387,595
31033	TANF	Federal	27,285	29,384	27,460		84,129
31045	Staff Diversity	State				45,000	45,000
31055	MESA/CCCP/FSS	State		70,250	70,250		140,500
31065	RCSD CBET	State		50,000			50,000
31069	Prop 20 Lottery - Instructional Materials	State	350,000	200,000	400,000		950,000
31077	MESA/CCCP/FSS C/O	State		30,000	10,000		40,000
31078	Enrollment Growth AD Nursing	State	119,800				119,800
31128	UC Regents Puente Program	State	1,500				1,500
31135	CCCCO-CEP-Career Adv Academy C/O	State			800,000		800,000
31142	Student Equity Program	State	454,162	323,589	605,058		1,382,809
31157	UC Regents Puente Program	State		1,500			1,500
31158	Full-Time Student Success Grant	State	191,172	128,694	259,346		579,212
31159	SJECED Career Pathways Trust C/O	State			114,513		114,513
31161	Baccalaureate Pilot Degree Program C/O	State			200,000		200,000
31162	Adult Ed Block Grant 2015-16 C/O	State		10,000			10,000
31163	Student Success and Support Program C/O	State	700,000	75,000	400,000		1,175,000
31164	Student Equity Program C/O	State	200,000	100,000	200,000		500,000
31168	CalSTRS On-behalf Payments	State				250,000	250,000
31169	Basic Skills 2016-17 Allocation C/O	State	90,000	80,000	20,000		190,000
31170	Assessment, Remediation AD Nursing	State	79,800				79,800
31171	Deputy Navigator-Global Trade C/O	State			90,000		90,000
31172	Deputy Navigator-Retail C/O	State			50,000		50,000
31173	Adult Ed Block Grant 2016-17 C/O	State	100,000	80,000	140,000		320,000
31174	SCCCD Innovation and Effectiveness C/O	State		200,000	65,000		265,000
31175	RSCCD CTE Data Unlocked C/O	State		45,000	36,500		81,500
31176	Strong Workforce 60% Local C/O	State	600,000	450,000	795,000		1,845,000
31177	Go-Biz HSUSPF	State	15,000				15,000

Exhibit D

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>CSM</u>	<u>Cañada</u>	<u>Skyline</u>	<u>District Office</u>	<u>Total</u>
31179	CLPCCD IEPI CCC Leadership Dev C/O	State				30,000	30,000
31183	Cabrillo CCD DSN C/O	State			12,000		12,000
31186	Cabrillo CCD Strong Workforce 40% Reg C/C	State	410,000	317,761	497,218		1,224,979
31187	Promise Innovation Grant C/O	State	250,000	150,000	1,100,000		1,500,000
31188	SCCCD Innovation and Effectiveness C/O	State	75,000	65,000	75,000	75,000	290,000
31189	Cabrillo CCD DSN C/O	State	7,000				7,000
3119X	Basic Skills 2017-18 Allocation	State	90,000	90,000	90,000		270,000
3119X	Adult Ed Block Grant 2017-18	State	153,500	161,809	168,271		483,580
3119X	Deputy Navigator-Global Trade	State			200,000		200,000
3119X	Deputy Navigator-Retail	State			200,000		200,000
3119X	Guided Pathways	State	652,751	519,700	800,288		1,972,739
32004	Public Bdcst-CSG-FM	Local	142,590				142,590
32017	Menlo Park Redevelopment	Local		293,000			293,000
32063	SMCOE - First 5 Early Childhood - EQuIP	Local		149,680			149,680
32080	The Grove Foundation-CAN CBET C/O	Local		15,000			15,000
32099	The Grove Foundation-SKY CTE Schol C/O	Local			40,000		40,000
32101	Silicon Valley CF-EWAP C/O	Local		55,000			55,000
32102	Working Students Success Network C/O	Local			30,000		30,000
32103	Working Students Success Network C/O	Local		25,000			25,000
32106	UWBA Sparkpoint Canada C/O	Local		10,000			10,000
32109	Cerritos College Foundation - ECE C/O	Local			50,000		50,000
32110	Public Bdcst-CSG-FM Restricted	Local	50,282				50,282
32111	Walter Johnson Foundation Guardian Sch C/(Local			70,000		70,000
32113	Each One Reach One - Project Change C/O	Local	25,000				25,000
32118	WSSN Financial Products Prototypes C/O	Local		9,000			9,000
32119	Skyline College Express Shuttle C/O	Local			225,000		225,000
32122	Arnold Foundation ASAP C/O	Local			830,000		830,000
32123	Genentech Grant C/O	Local			138,000		138,000
3212X	Littlefield Foundation Auto Tech Outreach	Local			150,000		150,000
35022	KCSM TV	Local	1,000,000				1,000,000
35023	KCSM FM	Local	1,800,000				1,800,000
35045	Financial Aid Admin Cost Allow	Local	10,000	1,000	15,000		26,000
35046	Peninsula Library System	Local				50,000	50,000
35060	District Innovation Fund-Sparkpoint	Local		245,000			245,000
38187	Middle College HS	Local			600,000		600,000
38188	Middle College HS	Local		40,000			40,000
38190	City of San Mateo EDD CSM SBDC C/O	Local	20,000				20,000
39001	Parking Fees	Local				3,700,000	3,700,000
39030	Health Service Fees	Local	500,000	400,000	500,000		1,400,000
Total 2017-2018 Tentative Budget			<u>\$16,307,823</u>	<u>\$11,875,429</u>	<u>\$15,195,943</u>	<u>\$4,387,000</u>	<u>\$47,766,195</u>

C/O - Carry-forward funds from prior year

San Mateo County Community College District
2017-2018 Tentative Budget
Capital Projects Fund (Fund 4) - Total District



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$0	\$0	\$0	0%	1
2	State Revenue	2,820,900	3,277,812	2,995,620	73%	2
3	Local Revenue	1,860,506	1,942,357	1,098,000	27%	3
4	Total Revenue	\$4,681,406	\$5,220,169	\$4,093,620	100%	4
Expenses						
5	Certificated Salaries	\$0	\$0	\$0	0%	5
6	Classified Salaries	2,700,000	2,594,970	3,087,537	5%	6
7	Employee Benefits	960,000	952,628	1,296,766	2%	7
8	Materials & Supplies	3,000,000	1,240,211	5,420,496	1%	8
9	Operating Expenses	5,500,000	6,810,065	15,942,556	93%	9
10	Capital Outlay	8,500,000	14,031,439	74,531,815	0%	10
11	Total Expenses	\$20,660,000	\$25,629,314	\$100,279,169	100%	11
Transfers & Other						
12	Transfers In	\$0	\$0	\$0	0%	12
13	Other Sources	0	0	0	100%	13
14	Transfers out	(380,733)	(392,771)	(372,259)	0%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	0	0	0	0%	16
17	Total Transfers/Other	(\$380,733)	(\$392,771)	(\$372,259)	100%	17
Fund Balance						
18	Net Change in Fund Balance	(\$16,359,327)	(\$20,801,916)	(\$96,557,808)		18
19	Beginning Balance, July 1	225,703,605	225,703,605	204,901,689		19
20	Adjustments to Beginning Balance	0	0	0		20
21	Net Fund Balance, June 30	\$209,344,278	\$204,901,689	\$108,343,881		21

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

San Mateo County Community College District
2017-2018 Tentative Budget
BOOKSTORE FUND



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0%	2
3	Local Revenue	7,400,000	7,964,831	7,800,000	100%	3
4	Total Revenue	\$7,400,000	\$7,964,831	\$7,800,000	100%	4
Expenses						
5	Cost of Sales	\$3,900,000	\$4,296,126	\$4,325,000	56%	5
6	Certificated Salaries	\$0	\$0	\$0	0%	6
7	Classified Salaries	1,975,000	1,943,521	1,960,000	25%	7
8	Employee Benefits	562,000	631,472	640,000	8%	8
9	Materials & Supplies	40,000	18,584	30,000	0%	9
10	Operating Expenses	800,000	677,221	738,000	10%	10
11	Capital Outlay	0	0	0	0%	11
12	Total Expenses	\$7,277,000	\$7,566,924	\$7,693,000	100%	12
Transfers & Other						
13	Transfers In	\$0	\$0	\$0	0%	13
14	Other Sources	\$0	\$0	\$0	0%	14
15	Transfers out	0	0	0	0%	15
16	Contingency	0	0	0	0%	16
17	Other Out Go	0	0	0	0%	17
18	Total Transfers/Other	\$0	\$0	\$0	0%	18
Fund Balance						
19	Net Change in Fund Balance	\$123,000	\$397,907	\$107,000		19
20	Beginning Balance, July 1	8,196,896	8,196,896	8,594,803		20
21	Adjustments to Beginning Balance	0	0	0		21
22	Net Fund Balance, June 30	\$8,319,896	\$8,594,803	\$8,701,803		22

San Mateo County Community College District
2017-2018 Tentative Budget
CAFETERIA FUND



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget	
Revenue					
1	Federal Revenue	\$0	\$0	0%	1
2	State Revenue	0	0	0%	2
3	Local Revenue	350,000	392,290	100%	3
4	Total Revenue	\$350,000	\$392,290	100%	4
Expenses					
5	Certificated Salaries	\$0	\$0	0%	5
6	Classified Salaries	70,000	68,242	24%	6
7	Employee Benefits	15,000	15,299	5%	7
8	Materials & Supplies	60,000	75,223	26%	8
9	Operating Expenses	130,000	104,092	45%	9
10	Capital Outlay	0	0	0%	10
11	Total Expenses	\$275,000	\$262,857	100%	11
Transfers & Other					
12	Transfers In	\$0	\$0	0%	12
13	Other Sources	\$0	\$0	0%	13
14	Transfers out	0	0	0%	14
15	Contingency	0	0	0%	15
16	Other Out Go	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	0%	17
Fund Balance					
18	Net Change in Fund Balance	\$75,000	\$129,433	\$121,000	18
19	Beginning Balance, July 1	570,295	570,295	699,728	19
20	Adjustments to Beginning Balance	0	0	0	20
21	Net Fund Balance, June 30	\$645,295	\$699,728	\$820,728	21

San Mateo County Community College District
2017-2018 Tentative Budget
San Mateo Athletic Club & Aquatic Center (SMAC)



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget	
Revenue					
1	\$0	\$0	\$0	0%	1
2	0	0	0	0%	2
3	4,877,626	4,952,949	5,050,000	100%	3
4	\$4,877,626	\$4,952,949	\$5,050,000	100%	4
Expenses					
5	\$0	\$0	\$0	0%	5
6	222,000	256,631	260,000	7%	6
7	61,000	76,312	80,000	2%	7
8	0	0	0	0%	8
9	3,690,000	3,510,587	3,600,000	91%	9
10	0	0	0	0%	10
11	\$3,973,000	\$3,843,530	\$3,940,000	100%	11
Transfers & Other					
12	\$0	\$0	\$0	0%	12
13	\$170,000	\$160,350	\$165,000	-384%	13
14	0	0	0	0%	14
15	0	0	0	0%	15
16	(370,000)	(207,675)	(208,000)	484%	16
17	(\$200,000)	(\$47,325)	(\$43,000)	100%	17
Fund Balance					
18	\$704,626	\$1,062,095	\$1,067,000		18
19	2,591,540	2,591,540	3,653,635		19
20	0	0	0		20
21	\$3,296,166	\$3,653,635	\$4,720,635		21

**Operating Expenses consists of salaries and benefits paid by EXOS

San Mateo County Community College District
2017-2018 Tentative Budget
Community Continuing Corporate Education



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0%	2
3	Local Revenue	1,175,000	1,285,217	1,400,000	100%	3
4	Total Revenue	\$1,175,000	\$1,285,217	\$1,400,000	100%	4
Expenses						
5	Certificated Salaries	\$0	\$0	\$0	0%	5
6	Classified Salaries	460,000	622,601	600,000	43%	6
7	Employee Benefits	132,000	214,424	220,000	16%	7
8	Materials & Supplies	23,000	29,400	26,000	2%	8
9	Operating Expenses	485,000	604,878	545,000	39%	9
10	Capital Outlay	0	0	0	0%	10
11	Total Expenses	\$1,100,000	\$1,471,303	\$1,391,000	100%	11
Transfers & Other						
12	Transfers In	\$0	\$0	\$0	0%	12
13	Other Sources	\$0	\$0	\$0	0%	13
14	Transfers out	0	0	0	0%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	0	0	0	0%	16
17	Total Transfers/Other	\$0	\$0	\$0	0%	17
Fund Balance						
18	Net Change in Fund Balance	\$75,000	(\$186,086)	\$9,000		18
19	Beginning Balance, July 1	1,051,745	1,051,745	865,659		19
20	Adjustments to Beginning Balance	0	0	0		20
21	Net Fund Balance, June 30	\$1,126,745	\$865,659	\$874,659		21

San Mateo County Community College District
2017-2018 Tentative Budget
Child Development Fund (Fund 6) - Total District



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$73,000	\$53,863	\$56,234	7%	1
2	State Revenue	\$172,000	\$120,166	\$147,018	20%	2
3	Local Revenue	\$554,955	\$541,834	\$547,863	73%	3
4	Total Revenue	\$799,955	\$715,863	\$751,115	100%	4
Expenses						
5	Certificated Salaries	\$224,800	\$238,346	\$240,730	19%	5
6	Classified Salaries	\$590,531	\$602,273	\$608,296	49%	6
7	Employee Benefits	\$329,833	\$316,244	\$319,406	26%	7
8	Materials & Supplies	\$87,723	\$77,803	\$80,000	6%	8
9	Operating Expenses	\$2,200	\$2,638	\$3,000	0%	9
10	Capital Outlay	\$0	\$0	\$0	0%	10
11	Total Expenses	\$1,235,087	\$1,237,304	\$1,251,432	100%	11
Transfers & Other						
12	Transfers In	\$435,132	\$521,441	\$500,317	100%	12
13	Other Sources	\$0	\$0	\$0	0%	13
14	Transfers out	\$0	\$0	\$0	0%	14
15	Contingency/Reserve	\$0	\$0	\$0	0%	15
16	Other Out Go	\$0	\$0	\$0	0%	16
17	Total Transfers/Other	\$435,132	\$521,441	\$500,317	100%	17
Fund Balance						
18	Net Change in Fund Balance	\$0	\$0	\$0		18
19	Beginning Balance, July 1	0	\$0	0		19
20	Adjustments to Beginning Balance	0	\$0	0		20
21	Net Fund Balance, June 30	\$0	\$0	\$0		21

San Mateo County Community College District
2017-2018 Tentative Budget
Student Aid Fund (Fund 7) - Total District



SAN MATEO COUNTY
COMMUNITY
 COLLEGE DISTRICT

	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget	
Revenue					
1 Federal Revenue	\$17,362,416	\$15,493,916	\$16,000,000	88%	1
2 State Revenue	1,020,000	1,142,205	1,200,000	7%	2
3 Local Revenue	890,000	994,432	1,000,000	5%	3
4 Total Revenue	\$19,272,416	\$17,630,553	\$18,200,000	100%	4
Expenses					
5 Certificated Salaries	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$0	\$0	\$0	0%	6
7 Employee Benefits	\$0	\$0	\$0	0%	7
8 Materials & Supplies	\$0	\$0	\$0	0%	8
9 Operating Expenses	\$0	\$0	\$0	0%	9
10 Capital Outlay	\$0	\$0	\$0	0%	10
11 Total Expenses	\$0	\$0	\$0	0%	11
Transfers & Other					
12 Transfers In	\$0	\$685,257	\$700,000	-4%	12
13 Other Sources	0	0	0	0%	13
14 Transfers out	0	0	0	0%	14
15 Contingency	0	0	0	0%	15
16 Other Out Go	(19,272,416)	(18,315,810)	(18,900,000)	104%	16
17 Total Transfers/Other	(\$19,272,416)	(\$17,630,553)	(\$18,200,000)	100%	17
Fund Balance					
18 Net Change in Fund Balance	\$0	\$0	\$0		18
19 Beginning Balance, July 1	81,378	81,378	81,378		19
20 Adjustments to Beginning Balance	0	0	0		20
21 Net Fund Balance, June 30	\$81,378	\$81,379	\$81,378		21

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
2017-2018 Tentative Budget
Reserve Fund for Post Retirement Benefits (Fund 8) - Central Services



	2016-17 Adoption Budget	2016-17 Estimated Actual	2017-18 Tentative Budget	Percent of Total Budget		
Revenue						
1	Federal Revenue	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0%	2
3	Local Revenue	70,232	40,000	40,000	100%	3
4	Total Revenue	\$70,232	\$40,000	\$40,000	100%	4
Expenses						
5	Certificated Salaries	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0%	6
7	Employee Benefits	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0%	8
9	Operating Expenses	7,000	9,770	10,000	100%	9
10	Capital Outlay	0	0	0	0%	10
11	Total Expenses	\$7,000	\$9,770	\$10,000	100%	11
Transfers & Other						
12	Transfers In	\$0	\$0	\$0	0%	12
13	Other Sources	\$4,150,000	\$4,274,500	\$4,800,000	100%	13
14	Transfers out	0	0	0	0%	14
15	Contingency	0	0	0	0%	15
16	Other Out Go	(8,000,000)	(8,000,000)	(4,800,000)	-100%	16
17	Total Transfers/Other	(\$3,850,000)	(\$3,725,500)	\$4,800,000	0%	17
Fund Balance						
18	Net Change in Fund Balance	(\$3,786,768)	(\$3,695,270)	\$4,830,000		18
19	Beginning Balance, July 1	11,312,734	11,312,734	7,617,464		19
20	Adjustments to Beginning Balance	0	0	0		20
21	Net Fund Balance, June 30	\$7,525,966	\$7,617,464	\$12,447,464		21

California Community Colleges

Sound Fiscal Management

2017-18 Self-Assessment Checklist

1. Deficit Spending - Is this area acceptable? **Yes** / No

- Is the district spending within their revenue budget in the current year?
 - Yes, the district had a surplus in 15/16 and will have a surplus in 16/17.
- Has the district controlled deficit spending over multiple years?
 - Yes, the District's unrestricted GF Net Change in Fund Balance for 2013/14 was \$420,363, 2014/15 was \$2,064,564 and 2015/16 was \$9,996,927. The unrestricted GF Net Change in Fund Balance for 2016/17 is projected to be a surplus, and the ending fund balance continues to be above the 15% level.
- Is deficit spending addressed by fund balance, ongoing revenue increases, or expenditure reductions?
 - Yes, by fund balance, revenue increases and expenditure reductions.
- Are district revenue estimates based upon past history?
 - District revenue estimates are based upon a combination of past history as well as projections for local property tax (growth in assessed valuation) and changes to redevelopment agency funding.
- Does the district automatically build in growth revenue estimates?
 - The District is now building in changes in assessed valuation and consequent changes in property taxes received. State growth funding no longer affects the District.

2. Fund Balance – Is this area acceptable? **Yes** / No

- Is the district's fund balance stable or consistently increasing?
 - The District's fund balance is fairly stable, increasing over the last 3 years to partially account for increases in spending and a conservative approach to budgeting revenue. The fund balances were \$20,124,128 in 2013/14, \$22,188,692 in 2014/15 and \$32,185,619 in 2015/16.
- Is the fund balance increasing due to on-going revenue increases and/or expenditure reductions?
 - The fund balance is relatively stable, reflecting increase in revenue matched by modest increases in expenditures and the desire for a larger percentage fund balance.

3. Enrollment - Is this area acceptable? **Yes** / No

- Has the district's enrollment been increasing or stable for multiple years?
 - No. The District's resident enrollment has been declining steadily with the decline in unemployment in the Bay Area. International student enrollment is increasing.
- Are the district's enrollment projections updated at least semiannually?
 - The District's enrollment projections are updated at P-1 and P-2.
- Are staffing adjustments consistent with the enrollment trends?
 - The colleges adjust their adjunct faculty budgets to match their enrollment projections.
- Does the district analyze enrollment and full time equivalent students (FTES) data?
 - Yes. The CBO works with the VPIs to review the enrollment estimates and compare the trends to historical data.
- Does the District track historical data to establish future trends between P-1 and annual for projection purposes?
 - Yes. The historical data includes P-1, P-2 and P-Annual and includes a review of the estimates after P-A.

San Mateo County Community College District

- Has the District avoided stabilization funding?
 - Yes. With the advent of Community-Supported status, the District is no longer eligible for stabilization funding.

4. **Unrestricted General Fund Balance** – Is this area acceptable? **Yes / No**

- Is the District's unrestricted general fund balance consistently maintained at or above the recommended minimum prudent level (5% of the total unrestricted general fund expenditures)?
 - The District's unrestricted GF balance has consistently been 9%-21% for the last several years. In 2016/17, the District budgeted for a 11% reserve. In 2017/18, the District will budget for a 13% reserve.
- Is the District's unrestricted fund balance maintained throughout the year?
 - Mostly, although the District does not do mid-year accruals of revenue and some sources of revenue lag, such as lottery. If the accruals were done, the balance would be fairly consistent.

5. **Cash Flow Borrowing** - Is this area acceptable? **Yes / No**

- Can the district manage its cash flow without interfund borrowing?
 - With the advent of Community-Supported status, the District relies on both TRANS and interfund borrowing to maintain adequate cash.
- Is the district repaying TRANS and/or borrowed funds within the required statutory period?
 - Yes.

6. **Bargaining Agreements** - Is this area acceptable? **Yes / No**

- Has the district settled bargaining agreements within new revenue sources during the past three years?
 - The District reached agreement with 2 out of 3 unions for 3 year agreements for 2016/17 through 2018/19. The agreements include a formula for total compensation based on property tax increases.
- Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement?
 - The analyses have been ongoing.
- Did the district correctly identify the related costs?
 - Yes, increases in statutory, as well as health and welfare benefits, are included in the total cost when any analysis is done.
- Did the district address budget reductions necessary to sustain the total compensation increase?
 - Budget reductions have not been necessary in the past and are not assumed for future settlements.

7. **Unrestricted General Fund Staffing** - Is this area acceptable? **Yes / No**

- Is the district ensuring it is not using one-time funds to pay for permanent staff or other ongoing expenses?
 - Permanent staff are controlled through position control and are budgeted out of each entity's site allocation, which is derived in the budgeting process from ongoing revenues.
- Is the percentage of district general fund budget allocated to salaries and benefits at or less than the statewide average (i.e. the statewide average for 2003-04 is 85%)?
 - According to the Chancellor's Office Trend Analysis, in 2013/14 the District was at 74.7%, in 2014/15 the District was at 80.4%, in 2015/16 the District was at 79.1% and for 2016/17 the District budgeted 79.2%.

8. **Internal Controls** - Is this area acceptable? **Yes / No**

- Does the district have adequate internal controls to insure the integrity of the general ledger?
 - Yes. The District has had no audit findings for internal controls.
- Does the district have adequate internal controls to safeguard the district's assets?
 - Yes. The District has had no audit findings for internal controls.

San Mateo County Community College District

9. **Management Information Systems** - Is this area acceptable? **Yes / No**

- Is the district data accurate and timely?
 - Banner is real time and information is updated automatically in a variety of instances.
- Are the county and state reports filed in a timely manner?
 - All reports are filed on time.
- Are key fiscal reports readily available and understandable?
 - Banner reports are readily available and managers are trained in Banner.

10. **Position Control** – Is this area acceptable? **Yes / No**

- Is position control integrated with payroll?
 - Position control was integrated with payroll when Banner payroll was implemented in January, 2007.
- Does the district control unauthorized hiring?
 - With the implementation of Banner payroll, all positions are approved in advance and no person can receive a paycheck without having his or her paperwork entered into Banner by HR staff and being assigned to an approved position.
- Does the district have controls over part-time academic staff hiring?
 - Part-time academic staff hiring is controlled by the College Instruction Offices and reviewed by Human Resources.

11. **Budget Monitoring** - Is this area acceptable? **Yes / No**

- Is there sufficient consideration to the budget, related to long-term bargaining agreements?
 - All District proposals are costed out for at least 3 years prior to finalizing the proposals.
- Are budget revisions completed in a timely manner?
 - Budget revisions are taken to the Board twice a year.
- Does the district openly discuss the impact of budget revisions at the board level?
 - The Board approves all budget revisions. Any use of contingency funds must be approved by a 2/3 majority of the Board.
- Are budget revisions made or confirmed by the board in a timely manner after the collective bargaining agreements are ratified?
 - Since the District has a history of multi-year agreements, the budget has not had to be revised, but can be planned in advance.
- Has the district's long-term debt decreased from the prior fiscal year?
 - Yes. Pursuant to the voters' approval, the District has outstanding General Obligation Bonds which are currently being paid off.
- Has the district identified the repayment sources for the long-term debt?
 - General Obligation Bonds are paid through property taxes.
- Does the district compile annualized revenue and expenditure projections throughout the year?
 - The District Committee on Budget and Finance reviews revenue projections for the current and three future years.

12. **Retiree Health Benefits** - Is this area acceptable? **Yes / No**

- Has the district completed an actuarial calculation to determine the unfunded liability?
 - The District completes an actuarial study every two years and last completed a study in April 2015. In January 2017 the District entered into contract with Total Compensation System, Inc. for new Actuarial Valuation which will be completed in August 2017 and fully compliant with newly released GASB 74/75.
- Does the district have a plan for addressing the retiree benefits liabilities?
 - The District is on a pay as you go plan for current retirees, but has also established a self-assessment for future OPEB benefits in line with the actuarial study. The District established an OPEB Trust and is in the process of funding the District's long term

San Mateo County Community College District

liabilities for post-employment health benefits. In addition, the District capped lifetime benefits in the 1990's.

13. **Leadership/Stability** - Is this area acceptable? **Yes / No**

- Has the district experienced recent turnover in its management team (including the Chief Executive Officer, Chief Business Officer and Board of Trustees)?
 - The District has hired president of Cañada College in June 2016. There has been no turnover in the CEO or CBO.

14. **District Liability** – Is this area acceptable? **Yes / No**

- Has the district performed the proper legal analysis regarding potential lawsuits that may require the district to maintain increased reserve levels?
 - Yes, this is done as part of the year-end close every year.
- Has the district set up contingent liabilities for anticipated settlements, legal fees, etc?
 - None are currently needed.

15. **Reporting** – Is this area acceptable? **Yes / No**

- Has the district filed the annual audit report with the System Office on a timely basis?
 - The audit was filed in December 2016 for 2015/16. The current contract with the auditors specifies that the audit must be complete and filed by December 31.
- Has the district taken appropriate actions to address material findings cited in their annual audit report?
 - There have been two findings in the FY 2015/16:
 - GO Refunding Bond activity was not reflected correctly in the District's financial statements—Corrective Action Plan: The District has established controls that will ensure any net OPEB asset or liability an all debt activity will be communicated with the auditors and included in financial statements.
 - The District failed to meet the required 50 percent minimum- the District has chosen to not be in compliance with the 50 Percent Law.
- Has the district met the requirements of the 50 percent law?
 - No, the District has chosen to not be in compliance with the 50 Percent Law.
- Have the Quarterly Financial Status Reports (CCFS-311Q), Annual Financial and Budget Reports (CCFS-311), and Apportionment Attendance Reports (CCFS-320) been submitted to the System Office on or before the stated deadlines?
 - Yes, all have been timely.