

AGENDA
Regular Meeting
BOARD OF TRUSTEES
STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704
4:00 p.m., January 8, 2002

- I. Call to Order
- II. Pledge of Allegiance
- III. Introduction of Guests
- IV. Approval of Minutes, Meeting of December 11, 2001
- V. Delegations, Petitions, and Communications [see footnote, page 3]
- VI. Reports of Chancellor and Staff
 - A. PRESENTATIONS
 - 1. Chancellor's Report Judith Redwine
 - 2. Campus Reports Art Elish, FCC
Tom Crow, RC
Don Yeager, NC
 - 3. Academic Senate Report Ann Walzberg, FCC
 - 4. Classified Senate Report Lisa McAndrews, RC
 - 5. International Education Report Shirley Bruegman
Pam Thomas
 - 6. District Marketing and Branding Report Teresa Patterson
 - B. CONSIDERATION OF CONSENT AGENDA [02-01 through 02-16]
 - C. PERSONNEL
 - 1. Public Hearing on Board's Response to Initial Bargaining Proposals by the State Center Federation of Teachers Part-Time Bargaining Unit, Local #1533, CFT/AFT, CIO/AFL [02-17] Randy Rowe

C. PERSONNEL (continued)

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| 2. Consideration to Approve New Management Position, Director of Financial Aid – Fresno City College; Elimination of Financial Aid Coordinator | [02-18] | Randy Rowe |
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D. GENERAL

- | | | |
|--|---------|------------|
| 3. Consideration to Approve Agreement with 3DI for Capital Facilities Assessment, Districtwide | [02-19] | Jon Sharpe |
| 4. Consideration of Bids, Restroom and Elevator Modifications, Fresno City College | [02-20] | Jon Sharpe |
| 5. Consideration to Accept 2000-01 Audit Report | [02-21] | Jon Sharpe |

VII. Reports of Board Members

VIII. Old Business

IX. Future Agenda Items

X. Closed Session

- A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Pursuant to Government Code Section 54956.8
Property: Railroad Right-of-Way Adjacent to Fresno City College Campus/ Health Sciences Building
Agency Negotiator: Chancellor, Executive Vice Chancellor-Administration and Finance, and Attorney for District
Negotiating Parties: Owners of Property
Under Negotiation: Terms and Price
- B. CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Pursuant to Government Code Section 54956.8
Property: International/Willow Avenues
Agency Negotiators: Chancellor, Executive Vice Chancellor-Administration and Finance, and Attorney for District
Negotiating Parties: Owners of Property
Under Negotiation: Terms and Price

XI. Open Session (if any)

XII. Adjournment

The Board chairperson, under Board Policy 9320.1, has set a limit of three minutes each for those who wish to address the Board. General comments will be heard under Agenda Section Delegations, Petitions and Communications at the beginning of the meeting. Those who wish to speak to items to be considered in Closed Session will be given the opportunity to do so following the completion of the open agenda and just prior to the Board's going into Closed Session. Individuals wishing to address the Board should fill out a Request Form and file it with the Associate Vice Chancellor-Human Resources, Mr. Randy Rowe, at the beginning of the meeting.

CONSENT AGENDA
BOARD OF TRUSTEES MEETING
January 8, 2002

PERSONNEL

1. Employment, Extension of Contract, Leave of Absence, Resignation, and Retirement, Certificated Personnel [02-01]
2. Employment, Promotion, Change of Status, Leave of Absence, Dismissal, and Resignation, Classified Personnel [02-02]
3. Consideration of Applications for 2002-2003 Sabbatical Leaves, Reedley College [02-03]
4. Consideration to Approve New Classified Duties and Responsibilities [02-04]

GENERAL

5. Consideration to Approve Out-of-State Travel, Forensics Students, Fresno City College [02-05]
6. Consideration to Approve Out-of-State Travel, Dance Students, Fresno City College [02-06]
7. Review of District Warrants and Checks [02-07]
8. Consideration to Accept Construction Project, CNG Fueling Station, Fresno City College [02-08]
9. Consideration to Accept Mini-Grants from the California Community College Central Region Consortium, Fresno City College and Reedley College [02-09]
10. Consideration to Approve 2002-03 Tuition Rate, Out-of-State and Nonresident Students [02-10]
11. Consideration to Authorize Online Banking with Kings River State Bank, Reedley College [02-11]
12. Consideration to Approve Agreement with Fresno Community Hospital and Medical Center for Interpreter Training, Reedley College [02-12]

13. Consideration to Approve Agreement with Various Hospitals for the Paradigm Program, Fresno City College [02-13]
14. Consideration to Approve Agreement with the Yosemite Community College District, Child Development Training Consortium, Fresno City College and Reedley College [02-14]
15. Consideration to Approve Legislative Services Consultant Agreement with School Services of California, Inc. [02-15]
16. Consideration of Bids, Office Renovation, Police Academy, Fresno City College [02-16]

MINUTES OF MEETING OF
BOARD OF TRUSTEES
STATE CENTER COMMUNITY COLLEGE DISTRICT
December 11, 2001

Call to Order A regular meeting of the Board of Trustees of the State Center Community College District was called to order by President Leslie Thonesen at 4:02 p.m., December 11, 2001, at the District Office Boardroom, 1525 E. Weldon Avenue, Fresno, California.

Trustees Present Leslie Thonesen, President
Dorothy Smith, Vice President
Phillip J. Forhan, Secretary
Adolfo M. Corona (arrived at 4:05 p.m.)
Ron Manfredi
Patrick E. Patterson (arrived at 4:18 p.m.)
William J. Smith
Warren Bisel, Student Trustee, RC

Trustee Absent Margaret Todd, Student Trustee, FCC

Also present were:

Judith A. Redwine, Chancellor, SCCC
Art Elish, Interim President, Fresno City College
Tom Crow, President, Reedley College
Jon Sharpe, Executive Vice Chancellor-Administration and Finance, SCCC
Don Yeager, Vice Chancellor-North Centers
Shirley Bruegman, Vice Chancellor-Educational Services and Planning, SCCC
Randy Rowe, Associate Vice Chancellor-Human Resources, SCCC

Introduction of
Guests Among the others present, the following signed the guest list:

Cindy Spring, Executive Secretary to the Chancellor, SCCC
Teresa Patterson, Executive Director-Public and Legislative Relations, SCCC
Joan Edwards, Executive Director, SCCC Foundation
Jerry Behrens, Legal Counsel, Lozano Smith
Brian Speece, Associate Vice Chancellor-Business and Operations, SCCC
Art Amaro, AFT President and Staff, FCC
Chris Caldwell, CSEA President and Staff, FCC
Ann Walzberg, Academic Senate President and Staff, FCC
Ron Nishinaka, Academic Senate President and Staff, RC
Lisa McAndrews, Classified Senate President and Staff, RC
Irene Archuleta, Classified Senate President and Staff, FCC
Randy Vogt, Director of Purchasing, SCCC
Gene Blackwelder, College Business Manager, RC

Introduction of
Guests (continued)

Elizabeth Carlisle, Executive Director, Training Institute
Ron Taylor, Dean of Instruction, RC
Terry Kershaw, Dean of Instruction and Student Services, NC
Ed Eng, Director of Finance, SCCC
Sherian Eckenrod, Associate Dean of Instruction-Business
Division, FCC
Cyndie Sine, Coordinator of Planning, Faculty Development, and
Program Review, FCC
Carl Simms, Director-Maintenance and Operations, SCCC
Carolyn Drake, Associate Dean of Instruction, Health Sciences
Division, FCC
John Cummings, District Dean of Admissions and Records,
SCCC
Ted Uyesaka, Director, Management Information Systems,
SCCC
Jeff Josserand, Director of Classified Personnel, SCCC
Charles Francis, Director-Grant Funded Education, The Training
Institute
Tom Driscoll, Construction Services Manager, SCCC
Jannett Jackson, Associate Dean of Instruction, Learning
Resources Center, FCC
Michael Guerra, College Business Manager, FCC
Ernie Smith, Associate Dean of Students, CalWORKs Program,
FCC
Kendall Bates, Law Offices of Kendall and Bates
Theresa Souza, Instructor, FCC
Mary Jane McClain, Instructor, FCC
Pilar De La Cruz, Community Medical Centers
Gerry Bill, Instructor, FCC
Rosemarie Guglielmino, Instructor, FCC
Dianne Moore, Director of Nursing, FCC
Bridget Bousguet-Heyne, Instructor, FCC
Joanne Pacheco, Instructor, FCC
Sandra Cleveland, Instructor, FCC
Greg Young, ASB, RC
Susan Quinville, ASB, RC
Veronica Mendige, ASB, RC
Allisha Ross, College Center Assistant, NC
Adelfa Lorenzano, Student Activities, RC
Mary Farrell, MCH
Mary Jane Garcia, ASB, RC
Yvette Moreno, ASB, RC
Luz Mari Pena, ASB, RC
Kristi Andreen, Instructor, FCC
Steven Boyd, Instructor, FCC
Paul Gonzales, Instructor, FCC
Yasamin Jamali, Student, FCC
Paul Torres, ASG, FCC
Ernie Garcia, ASG, FCC

Approval of Minutes

The minutes of the Board meeting of November 6, 2001, were presented for approval.

Ms. Smith stated that she had to leave the November meeting early and had left some notes for Mr. Thonesen to read; however, her comments were not included in the minutes.

A motion was made by Mr. Manfredi and seconded by Ms. Smith that the minutes of November 6, 2001, be approved as amended to include Ms. Smith's previous comments. The motion carried by the following vote:

Ayes - 5
Noes - 0
Absent - 2

Ms. Smith's comments from the November 6, 2001, meeting are as follows:

- She appreciates receiving the Disaster Preparedness Plan.
- The Lunch and Learn meeting hosted by the Foundation was interesting, informative, and a very creative way to get the Foundation up and going.
- She attended the October Classified Professionals meeting and was impressed with the caliber of our classified personnel. They are smart, creative, and not afraid of hard work. The Classified Professionals are shining stars in our District, and Dr. Emerzian, along with the Classified Professional leaders, are doing an excellent job.

Election of Officers
and Adoption of
Board Calendar
[01-250]
Action

Mr. Thonesen called for the nomination of officers.

Mr. Manfredi nominated Mr. Forhan for the office of President. The nomination was seconded by Mr. Smith and the nomination carried by the following vote:

Ayes - 6
Noes - 0
Absent - 1

Ms. Smith stated that she would like the record to show that having been Vice President for two terms, she wonders what constitutes who nominates whom for President.

Special Presentation

Mr. Forhan presented a plaque to Mr. Thonesen in appreciation for his outstanding and dedicated service as Board President for 2000-01.

Election of Officers
and Adoption of
Board Calendar
[01-250]
Action
(continued)
Vice President

Mr. Smith nominated Ms. Smith for the office of Vice President. Ms. Smith declined and stated that she had held the office long enough. Mr. Manfredi nominated Mr. Corona for the office of Vice President. The nomination was seconded by Mr. Smith and the nomination carried by the following vote:

Ayes - 6
Noes - 0
Absent - 1

Secretary

Mr. Smith nominated Mr. Manfredi for the office of Secretary. The nomination was seconded by Mr. Corona and the nomination carried by the following vote:

Ayes - 6
Noes - 0
Absent - 1

Board
Representative,
County Committee
on School District
Organization

Mr. Forhan asked for nominations for the Board Representative, County Committee on School District Organization. It was agreed that Mr. Corona would continue as the representative for this organization.

Legislative
Representative

Mr. Forhan asked for nominations for the Legislative Representative. Mr. Manfredi volunteered to be the representative and the Board agreed.

Fresno Area Self-
Insured Benefits
Organization
(FASBO)

It was agreed that Mr. Manfredi would continue to serve as the Board's representative for the Fresno Area Self-Insured Benefits Organization (FASBO).

SCCC Foundation
Board

Mr. Corona and Mr. Smith agreed to continue to serve as the Board's representatives on the State Center Community College Foundation Board.

Board Calendar

Mr. Forhan suggested that a date in July be scheduled for the Chancellor's evaluation.

Ms. Smith stated that traditionally we have had meetings in Reedley and Madera and would like to suggest having a meeting at the Clovis site. Following a brief discussion regarding the logistics of having a meeting at the Clovis Center, it was suggested that the August meeting could be held in Clovis. Mr. Forhan stated that the Board has previously discussed having

Board Calendar
Action
(continued)

a meeting at the Career & Technology Center. Mr. Sharpe stated that logistically it would not be possible to have a meeting at the CTC.

A motion was made by Mr. Corona and seconded by Mr. Smith that the Board of Trustees adopt the calendar with the amendment that the August 6 meeting be held at the Clovis Center and that the Chancellor's evaluation be held on July 9. Dr. Redwine stated that she is the President of the National Presidents Academy and one of her responsibilities is to chair a weeklong workshop scheduled during the week of July 9.

A motion was made by Mr. Corona and seconded by Mr. Smith that the motion be amended to include the date of July 16 as the Chancellor's evaluation. The motion carried unanimously.

Chancellor's Report

Dr. Redwine recognized Charles Francis and Elizabeth Carlisle for their efforts in putting together a set of classroom materials for the Farm Labor Contract Program. They took it to Sacramento, arranged all the political dimensions behind the scenes, and presented it to the State Labor Commissioner. Although we had been warned we would never be able to gain this opportunity, following the visit with the Commissioner we received an official letter that the District will now be the trainers for a continuing education program for farm labor contractors. Not only will we be doing the pilot program, but we have also agreed to roll the program out to our sister community colleges in an effort to provide this program for farm labor contractors around the state.

Ms. Carlisle stated that the Export Center has received President Bush's "E" award for excellence in exporting. We learned last Monday that an undersecretary is coming to Fresno to present the award. She invited the Board to join in the presentation to be held at the Fresno Chamber of Commerce tomorrow at 5:15 p.m.

Dr. Redwine also recognized Fresno City College student Yasamin Jamali. Yasamin was recently notified that she received a \$5,000 Benjamin A. Gilman Scholarship, a new scholarship administered by the Institute of International Education. This is significant because Yasamin was the only community college awardee from the entire state of California. Yasamin will be using her award for the Spring Semester in England.

Yasamin stated that she is very proud to represent Fresno City College as well as State Center Community College District.

Dr. Redwine added that to close out this year, she would like to thank the trustees for all the work they have contributed to help the District move forward over the past year. Their efforts are

Chancellor's Report
(continued)

deeply appreciated, and we recognize we would not be where we are if it were not for the Board's dedication.

Campus Report,
Fresno City College

Dr. Elish report the following from Fresno City College:

Led by the wrestling team of first-year coach Anthony Camacho, Fresno City College intercollegiate athletics teams had highly successful seasons this fall. The wrestlers won the dual state championship over Moorpark and then dethroned the Raiders in the team championships on December 1. After another undefeated regular season at 10-0, the FCC football team won the Valley Conference championship but lost in the Northern California championship game at City College of San Francisco 19-7 on December 1. In men's soccer, Eric Solberg guided the Rams to a conference championship for the third straight year, but lost in the semi-finals of the state championships. Coach Rhonda Williams, took the women's golf team to the state championships where FCC finished 4th in the team standings.

Choral Music instructor Julie Barron was selected to attend the 2002 Carnegie Hall Choral Workshop in January at Carnegie Hall. Although Julie has accompanied three student groups who performed at Carnegie Hall, this will be the first time she will be on stage performing. The Carnegie Hall Choral Workshop includes five days of intensive choral, solo, and orchestral rehearsals with internationally-known conductor Andre Previn.

Congratulations to Michael Roberts and Kenneth Chacon who are recipients of two prestigious writing awards respectively through Fresno State. Michael is the recipient of the Philip Levine Scholarship in Poetry. Kenneth is the recipient of the Andres Montoya Memorial Scholarship in Creative Writing.

One of our music students, trumpet player David Swigart, has been selected for the International Association of Jazz Educators Community College All-Star Jazz Ensemble. He was selected from applicants throughout the United States, based on the quality of his audition tape. He will be rehearsing and performing with this select group at the association's international conference held in Long Beach in January.

FCC students competing in this year's fifth annual engineering design competition at Fresno State have come away with the top prize. The perpetual trophy awarded to the FCC team is on display in the Math, Science and Engineering Building. The project for students in the introduction to engineering classes was the construction of a bridge made only of newspaper, string and white glue spanning one meter. This bridge held over 85 times its weight.

Campus Report,
Fresno City College
(continued)

Accounting and information systems instructor Jim Makofske, who is also a reserve naval officer, received the nation's second highest military peacetime award, the Defense Meritorious Service Medal. Captain Makofske was commended as the commanding officer of his unit based in Los Angeles. His unit provides active duty manpower support and is credited with saving taxpayers over \$7 million.

The International Admissions Office is organizing the Holiday Host Program for Christmas 2001. They are asking staff to reach out to our international students this holiday by inviting a student to share a part of Christmas with their family. Anyone who is able to participate can call the Office for more information.

School kids at the West Fresno Middle School were excited to hear words of wisdom from three FCC football players recently. James Martin, Brandon Holland and Charles Goldman visited the school and spoke about staying in school, getting an education, and of course, football. They talked about striving to do their best in sports as well as academics. They were well received by both parents and students.

Thirty-eight students graduated from the FCC AmeriCorp and Teacher Reading and Development programs in November. The students provided over 17,000 hours of service to the community during their year in the programs. Over 430 students in grades K-6 received tutoring in the area of reading literacy and language arts.

Campus Report,
Reedley College

From Reedley College, Dr. Crow reported the following:

Congratulations to the 28 members of first Leadership State Center program who graduated from the year-long program in a formal ceremony at Fresno City Hall on December 7. The commencement ceremony was led by Chancellor Redwine and Supervisor Judy Case. Trustee Dottie Smith, an active member of the Steering Committee, also attended. The districtwide program of monthly leadership seminars is the first of its kind in the nation for Classified Managers. The selection process for future Leadership State Center groups is currently being developed.

Reedley Community Concert Band and Jazz Ensemble will host a holiday concert on Friday, December 14, at 7:30 p.m. in the Forum Hall. Admission is \$4 for adults and \$3 for students and seniors.

CalWORKs Coordinator Jan Waterman will be a featured presenter at the 2001 CalWORKs Partnerships Conference on December 18.

Campus Report,
Reedley College
(continued)

Reedley College retirees, staff, faculty members, and District Office staff will celebrate the holidays at the annual Holiday Luncheon on Friday, December 21 in the Cafeteria at 11:30 a.m.

The end of the semester will mark the culmination of two long careers of service to Reedley College with the retirements of instructors Karey Olson and Bob Frisch.

The faculty will begin the new semester on January 10 by participating in a variety of workshops including WebAdvisor, online instruction, and videoconferencing.

Dr. Crow also recognized members of the Associated Student Body from Reedley College that were in the audience.

Campus Report,
North Centers

Dr. Yeager reported the following from the North Centers:

On November 9th, the North Centers hosted the annual district-wide High School Counselors' Conference at the Madera Center. Dr. Redwine gave the welcoming address for the event, which was co-sponsored by Fresno City College, Reedley College, and the North Centers. Sixty-eight high school counselors from throughout the District attended general informational sessions where they were given updates regarding programs available at our campuses, and information regarding transfer programs available at UC's and CSU's.

Our District Disabled Students Programs and Services is expanding their program in Oakhurst. During the spring semester, courses will be offered in Consumer Skills, Independent Living Skills, Group Dynamics, and Horticultural Skills II. The expansion of this program in Oakhurst is the result of requests from the local community for more programs for the disabled.

Joaquin Jimenez, District Associate Dean of Financial Aid, is the newly elected President of the California Community College Financial Aid Administrators Association. Joaquin takes over the reins of the Association in January and will be its president during the 2002 calendar year. Congratulations to Joaquin.

The Madera Ranchos Kiwanis held their annual "Madera Center Scholarship Run" at the Madera Center in November. Proceeds from the event will contribute directly to scholarships for Madera Center students.

The third annual Las Posadas Celebration was held at the Madera Center last week. Students from the Aztlán Club recreated a traditional Mexican celebration for the community and the student body to experience. Children attending the event were

Campus Report,
North Centers
(continued)

treated to a bounce house, face painting, a petting zoo, and children's game, including the traditional breaking of piñatas. Delicious Mexican pastries and candies were served to those in attendance. The event was co-sponsored by the ASB, AGS, and the Aztlán Club.

The North Centers' AGS is conducting a "Holiday Food Drive" at the Clovis Center, with proceeds going to the Poverello House of Fresno. The Madera Center will be conducting a "Holiday Food & Coat Drive" sponsored by AGS, the Aztlán Club, and the Christian Club, with all proceeds going to the Madera County Food Bank and the Madera Rescue Mission.

An "International Holiday Festival" will be held at the Clovis Center from 11 a.m.-1 p.m. on December 12th. Instructors David Richardson and Karen Hammer will provide a dancing demonstration and conduct a dance lesson. There will be French musicians in the lobby, from DeDe Mousseau's French class. There will also be Spanish carolers from Karen Hammer's Spanish class strolling through the hallways. Refreshments will include scones, petit fours, cookies, and punch.

Also on December 12th, Santa will be visiting the Child Development Learning Center at the Madera Center at noon, courtesy of AGS. Children will be treated to refreshments, candy canes, and storytelling. Counselor Phil Gonzales has agreed to play Santa. It's worth coming to this just to see Phil in a Santa suit.

Academic Senate
Report

Mr. Nishinaka, Reedley College Academic Senate President, stated that the 2001 fall semester presented the Senate with many opportunities to work collegially across the District. There has been collaboration with the Board, the administrative staff, and full-time and adjunct faculty on a variety of items. We have promoted an open line of communication, which has fostered a positive learning environment for our students. As we embark on a new year, the Senate looks forward to building on this relationship in our quest for excellence. Since the last report, the Academic Senate has discussed the following:

- Student Conduct Standards/Cheating and Plagiarism
- Accrediting Commission for Community and Junior Colleges proposed revisions to the Accreditation Standards
- Shared Governance
- Disciplines List revisions proposals for minimum qualifications for faculty
- Special recognition for faculty
- Election of 2002 Officers

Classified Senate
Report

Ms. Archuleta, Fresno City College Classified Senate President, stated the Senate held a new employee orientation on November 2. Jannett Jackson gave a total overview of what is happening with technology as well as the layout of the library, LRC, Tutoring Center, etc. Ron Watson gave a very informative presentation on Safety & Disaster Preparedness. A very successful Staff Development Day was held on November 12. Marilyn Haines and her committee did a super job planning the speakers as well as the breakout sessions. The Senate's Friendship Fund, which we earn by selling See's Candy, provided funds that were contributed to the Junior Talapatua fund (\$200), the Red Cross (\$240), the United Way (\$200), and JDF (\$100). This fund is also used to send plants to Classified employees who are ill, have surgery, etc. upon their return to work. We are also busy planning our annual conference, which will be held on Tuesday, March 26th. We hope all Classified Professionals from throughout the District will have the opportunity to be a part of this day.

Allied Health and
Nursing Programs

Dr. Carolyn Drake and Dr. Dianne Moore gave presentations on the Allied Health and Nursing Programs at Fresno City College.

Ms. Smith asked that members of the nursing department stand and be recognized.

Ms. Smith questioned in terms of a RN who has completed an AS degree and one who has completed a BS degree, what is the difference in what they can or cannot do. Dr. Moore stated that in the hospital there would be no difference in terms of floor nursing; however, a person with a BS degree would take more leadership positions, as they are trained in community and public health leadership, research, etc.

Ms. Smith stated in terms of the nursing shortage, Dr. Moore said we do not have the available facilities or personnel. If we were to go out and publicize the need in the high schools, they qualify, and then we can't accept them? Dr. Moore explained that we are working with the hospitals to produce more faculty, as well as cooperating with Fresno State in terms of developing a certificated course, and a masters program in nursing education. The baccalaureate and masters graduates would provide the additional training so they could be faculty for us. She is also working with the hospitals and state system to produce more faculty. There is also a need to produce faculty for the clinical sites because there is a restraint there in that the Board of Registered Nursing maximizes a 12 to 1 ratio. In addition, AB 87 was passed and has \$4 million in the budget that is coming to the community colleges. We are guaranteed to get one and we are

Allied Health and
Nursing Programs
(continued)

going to petition for at least two because we are in an acute situation. Dr. Moore stated she is trying to get the faculty things done so that more students can be admitted to the program. In addition, not all schools are in our situation; there are openings in other nursing programs and if students are willing to move they can get into other programs.

Ms. Smith commented that she is very impressed with the GPA and the retention. She questioned what caliber of people actually apply for the nursing program. Dr. Moore stated that the minimum GPA to go through the lottery is a 2.5. Part of the reason for the high retention rate is that the faculty works very hard to ensure that the students succeed.

Ms. Smith questioned in terms of students who come to the program with deficient skills, is there something about them that makes the faculty want to work with them? Dr. Moore responded that the faculty is very dedicated to producing more nurses. The department has a policy that you can repeat a course, so if they fail, they can repeat it.

Mr. Thonesen asked if we have enough facilities to add more students. Dr. Moore stated that we have enough facilities, as we have worked with the different institutions. The only area in which we are challenged are the psychiatric facilities, but we are working on accommodating this by changing how we do the rotations with these facilities.

Mr. Manfredi thanked Dr. Moore for the excellent presentation, and recognized the advisory committee members in the audience for their guidance in this area. He stated we need to approach this situation on a multi-task level and develop an overall master plan to bring in students, work with the university for educators to obtain their masters, funding, etc. He would like to see in six to nine months a progress report of where we are in developing a total perspective and outreach for students, resources, future faculty, etc. The Economic Development Corporation, which Dr. Redwine and Mr. Manfredi are members, has targeted the health industry as one of the major industries in the community. If we can't deliver, there is going to be a problem. Fresno City College and State Center have done a wonderful job, but we are going to have to be more aggressive.

Dr. Drake recognized the Allied Health faculty and staff present.

Mr. Forhan stated that Dr. Moore mentioned we are number two in the nation in terms of production of RN's. That is very disconcerting realizing the vast need that is there and the minimum number we are producing. He questioned if there is

Allied Health and
Nursing Programs
(continued)

something in the dynamics that we are not aware of, as the shortfall is frightening. Dr. Moore responded that he has the right picture, and it is not a good one. Mr. Forhan stated that the Paradigm Program is thinking out of the box in terms of addressing this critically unmet need in the community, and to be able to reach out and work together is a real compliment to our staff and the cooperation from the hospitals.

Consent Agenda
Action

Mr. Manfredi stated that Item No. 01-254, Board Policy 9100 (a) needs to be amended to include the Golden Valley Unified School District. It was noted that the item had been amended in the binders.

It was moved by Mr. Manfredi and seconded by Mr. Corona that the Board of Trustees approve the consent agenda as amended. The motion carried unanimously.

Mr. Manfredi questioned to whom to give credit regarding Item No. 01-258, Cal-Pro-NET Agreements. Dr. Elish responded you would have to go back historically to Gerry Stokle and Eileen White, and more recently, Peg Mericle, and numerous others.

Employment,
Extension of
Contract,
Resignation, and
Health Leave of
Absence,
Certificated
Personnel
[01-251]
Action

approve certificated personnel recommendations, Items A through D, as presented. (Lists A through D are herewith made a part of these minutes as Appendix I, 01-251).

Employment,
Transfer, Promotion,
Change of Status,
Health Leave of
Absence, and
Resignation,
Classified Personnel
[01-252]
Action

approve classified personnel recommendations, Items A through L as presented. (Lists A through L are herewith made a part of these minutes as Appendix II, 01-252).

Consideration to
Approve Classified
Salary Adjustment
[01-253]
Action

authorize the increase of all minimum wage positions to \$6.75 per hour effective December 1, 2001.

Consideration to
Adopt Revisions to
Board Policies, 9000
Series, Bylaws of the
Governing Board
[01-254]
Action

adopt revisions to Board Policies, 9000 series, Bylaws of the
Governing Board, as presented.

Curriculum
Proposals Summer
2001, Fall 2001,
Spring 2002,
Summer 2002, Fall
2002, Spring 2003,
Fresno City College
and Reedley College
[01-255]
Action

approve the Fresno City College and Reedley College curriculum
proposals as attached. (The proposals are herewith made a part of
these minutes as Appendix III, 01-255).

Consideration to
Approve Study
Abroad Program,
Mexico, Summer
2002
[01-256]
Action

approve the offering of the Summer 2002 session in Mexico,
whereby students can earn three units of credit, and appoint Jill
Minar as instructor for the program.

Consideration to
Approve 2001-02
Telecommunications
and Technology
Infrastructure
Program (TTIP)
[01-257]
Action

adopt the 2001-2002 Telecommunications Technology
Infrastructure Plan as presented.

Consideration to
Approve Cal-Pro-
NET Contract
Agreements between
the District and the
California
Department
[01-258]
Action

approve the following contracts between the California
Department of Education and the State Center Community
College District and authorize Randy Rowe, Associate Vice
Chancellor-Human Resources, to sign the agreements and enter
into contracts with California Department of Education on behalf
of the District.

1. CACFP Financial Management Training in the amount of
\$100,000.00.
2. Cal-Pro-NET Center Contract in the amount of \$71,064.00.
3. Food Based Menu Planning in the amount of \$35,000.02.
4. Nutrient Standard Menu Planning in the amount of
\$35,000.02.

Review of District Warrants and Checks
[01-259]
Action

review and sign the warrants register for the period October 30, 2001, to November 30, 2001, in the total amount of \$9,930,836.42.

Action

review and sign the check registers for the Fresno City College and Reedley College Co-Curricular and Bookstore Accounts for the period October 17, 2001, to November 23, 2001, in the amount of \$808,818.31.

Consideration to Accept Signage Project, Fresno City College
[01-260]
Action

- a) accept the Signage Project, Fresno City College; and
- b) authorize the Chancellor or Executive Vice Chancellor to file a Notice of Completion with the County Recorder.

Consideration of Reports of Investments
[01-261]
Action

accept the Quarterly Performance Review as provided by the County of Fresno for the quarter ending September 30, 2001.

Consideration to Approve 2002-03 Residence Hall Rate, Reedley College
[01-262]
Action

establish the residence hall annual rate for 2002-03 at \$1,900.00, plus a nonrefundable contract fee of \$125.00.

Consideration to Accept Student Success Grant from the California Community Colleges Chancellor's Office, Fresno City College
[01-263]
Action

- a) authorize an agreement with the California Community Colleges Chancellor's Office for a Student Success Grant in the amount of \$163,279.00 for a term of three years, expiring June 30, 2004; and
- b) authorize the Chancellor or Executive Vice Chancellor to sign the agreement on behalf of the District.

Consideration to Approve Agreement with County of Fresno for EMS Paramedic Training, Fresno City College
[01-264]
Action

- a) authorize entering into an agreement with the County of Fresno to provide instructional services for the Department of Community Health Emergency Medical Services (EMS) Primary Paramedic Training Program for a term through June 30, 2002, with annual extension and termination clauses; and
- b) authorize the Chancellor or Executive Vice Chancellor to sign the agreement on behalf of the District.

*****End of Consent Agenda*****

Public Hearing on
Initial Bargaining
Proposals Presented
by State Center
Federation of
Teachers, Local
#1533, CFT/AFT,
CIO/AFL
Representing Part-
Time Faculty
[01-265]
Action

Mr. Rowe reviewed the Initial Bargaining Proposals presented by the State Center Federation of Teachers.

Mr. Forhan opened a Public Hearing at 5:25 p.m. There being no comments, the hearing was closed at 5:26 p.m.

Consideration of
Bids, Elevator
Addition, Student
Services Building,
Reedley College
[01-266]
Action

Mr. Sharpe reviewed Bid #0102-10 for the elevator addition for the Student Services Building at Reedley College.

A motion was made by Ms. Smith and seconded by Mr. Manfredi that the Board of Trustees award Bid #0102-10 in the amount of \$274,968.00 to Mark Wilson Construction, Inc., the lowest responsible bidder for the Elevator Addition, Student Services Building at Reedley College, and authorize the Chancellor or Executive Vice Chancellor to sign an agreement on behalf of the District. The motion carried unanimously.

Mr. Manfredi complimented the Board Chair for pushing this issue and the staff for following through and finding a different way from the previous proposal. Mr. Forhan stated he also appreciates the time that went into this bid in an effort to find a better way as well as save money.

Reports of Board
Members

Mr. Warren Bisel, Reedley College Student Trustee, reported that the ASB visited the Poverello House on December 7. The Second Annual ASB Potluck will be held tomorrow, and they will celebrate Santa Lucia Day on December 13. The Child Development Lab children will visit Santa Claus in the Cafeteria on December 14. The Lady Tigers basketball team will play Hartnell on December 14, and the men's basketball team will play Shasta on December 14.

Mr. Manfredi stated that on the Consent Agenda there were curriculum proposals for the upcoming year. He expressed his appreciation to faculty and staff for the number of courses being introduced via distance learning and on-line. Regarding the enrollment campaign, he was very impressed with the theme, as well as the District Schedules that were mailed. We need to incorporate the theme in our marketing and branding program. He also congratulated Elizabeth Carlisle and the Export Center on

Reports of Board
Members
(continued)

their award. Mr. Manfredi also gave an update on the meeting with the OAB Subcommittee. Mr. Forhan noted that the Board representatives and the Coalition are working together and moving in the right direction.

Mr. Corona thanked everyone for their patience during his first year on the Board. He has learned a lot and appreciates the wisdom and candor of his fellow Board members, as well as the excellent assistance from the executive staff. He has been impressed by the State Center family and their pursuit of excellence. He also wished everyone a happy holiday and encouraged everyone to enjoy the liberties of freedom that are afforded to us by our American service men and women.

Mr. Smith stated that he concurs with Mr. Manfredi regarding the mailer and course material.

Ms. Smith stated she would like to comment on the Leadership State Center graduation ceremony. It was very interesting and she also learned how to hula. She is very proud of the caliber of people at State Center and the idea of a Leadership State Center is wonderful. She expressed appreciation to Janice Emerzian and the committee for their hard work and uplifting and upholding the model of the State Center Community College District as we strive for excellence, not only in the students we serve, but the people that work within our institution. Regarding the OAB meeting, she feels the time has come for the Historical OAB to become a frontrunner for things we do in the District. Hopefully, we will be having some type of activity for the OAB in the near future. She asked everyone to put their support behind the OAB and it will be a legacy for those that believed in restoring the building. At the last OAB meeting, it was agreed that the building would be referred to as the Historical OAB because most people are familiar with OAB rather than HAB.

Old Business

Mr. Forhan questioned the status of the bond analysis and how the Board will be involved. Mr. Sharpe stated that staff is in the process of prioritizing its recommendations and identifying capital facilities needs. These needs will have to be verified by a third party; we have a meeting with 3DI next week, who has been doing facilities needs statewide, and is endorsed by the State Chancellor's Office and Community College Foundation. If we go for a Proposition 39 bond measure, it is very important that we can substantiate the numbers, etc. We also need to recommend a bond council, a financial team, and a marketing team to the Board, as well as work with the Capital Facilities Advisory Committee on our recommended prioritized projects. We plan to get back with the Board in February at the earliest, but probably March or April. It could be earlier with the team approach if you

Old Business
(continued)

want to look more seriously at a bond measure, bond council and financial analyst to determine cash rates, etc.

Mr. Smith noted that he read in the *L.A. Times* that the Ventura Community College District had approved a \$385 million bond for Ventura College District, and suggested that we should look at what they are doing, as there may be something in their process that could be used or may be available to us so that we do not have to reinvent the wheel. Dr. Redwine stated that Dr. Patterson has been making calls to the various college districts that are going with a bond measure to gather information.

Mr. Manfredi stated that decisions should be made before March or April about whether or not we are going out for the bond. We need to look at the Board making a decision and then the bond council, financial team, etc. can be selected. He would like to talk about how this fits in as an element of our overall marketing program, as one thing that did come up in the survey was that people do not know who State Center is. The State Center logo needs to be on everything that we do.

Mr. Forhan agreed that March or April is too late. We need to be able to start the process right after the March election as there will be competition for those monies.

Mr. Sharpe stated that he did not mean to suggest that you would wait until March or April to do anything. There is a lot of lead work that needs to be done before that, but he would envision this as a time the Board would make a decision on whether they were going for a bond, and if so the size and content. We have put together a PERT chart in anticipation of a bond measure. We also concur that our marketing campaign needs to address an overall identity as identified in the public opinion survey.

Closed Session

Mr. Forhan stated that the Board, in closed session, will be discussing:

CONFERENCE WITH LABOR NEGOTIATOR [SCFT Part-Time Bargaining Unit], Randy Rowe, Pursuant to Government Code Section 54957.6;

CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Pursuant to Government Code Section 54956.8

Property: Railroad Right-of-Way Adjacent to Fresno City College Campus/ Health Sciences Building

Agency Negotiator: Chancellor, Executive Vice Chancellor-Administration and Finance, and Attorney for District

Negotiating Parties: Owners of Property

Under Negotiation: Terms and Price; and

Closed Session (continued)	PUBLIC EMPLOYEY DISCIPLINE/DISMISSAL/RELEASE, Pursuant to Government Code Section 54957. Mr. Forhan declared a recess at 5:47 p.m.
Open Session	The Board moved into open session at 6:47 p.m. Mr. Forhan announced that the Board had nothing to report from closed session.
Adjournment	The meeting was adjourned at 6:48 p.m. by the unanimous consent of the Board.

Ron Manfredi
Secretary, Board of Trustees
State Center Community College District

RM:cs

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Employment, Extension of Contract, Leave of
Absence, Resignation, and Retirement,
Certificated Personnel

ITEM NO. 02-01

EXHIBIT: Certificated Personnel Recommendations

Recommendation:

It is recommended that the Board of Trustees approve the certificated personnel recommendations, Items A through E as presented.

CERTIFICATED PERSONNEL RECOMMENDATIONS

A. Recommendation to employ the following persons:

Name	Campus	Range & Step	Salary	Position
Blackwood, Jothany	RC	II, 1	\$21,923	English Instructor
(New applicant) (Temporary contract, January 10, 2002 – May 24, 2002)				
Mills, William	FCC	III, 4	\$26,325	General Office/Office Assistant Instructor
(Current adjunct faculty) (Temporary contract, January 10, 2002 – May 24, 2002)				
Olsen, Rodney	FCC	II, 1	\$21,923	Biology Instructor
(Current adjunct faculty) (Temporary contract, January 10, 2002 – May 24, 2002)				
Turpen, Sallie	RC	II, 1	\$21,923	Child Development Instructor
(New applicant) (Temporary contract, January 10, 2002 – May 24, 2002)				

B. Recommendation to extend contracts for the following persons:

Name	Campus	Effective Date	Position
Adkins, Dennis	FCC	From December 24, 2001 to January 31, 2002	Interim TRIO Director
Jauregui, Enrique	FCC	From December 31, 2001 to June 30, 2002	Interim Coordinator, School Relations

C. Recommendation to accept resignation for the following person:

Name	Campus	Effective Date	Position
Jung, Jenny	RC	December 21, 2001	Mathematics Faculty Intern

D. Recommendation to accept resignation for the purpose of retirement from the following person:

<u>Name</u>	<u>Campus</u>	<u>Effective Date</u>	<u>Position</u>
Russo, Joe	RC	July 1, 2002	Associate Dean of Occupational Education, PE and Health

E. Recommendation to approve Parental Leave (Article XIV-B, Section 5):

<u>Name</u>	<u>Campus</u>	<u>Effective Date</u>	<u>Position</u>
Brannon, Colleen	RC	January 14, 2002 for 45 days	Counselor

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Employment, Promotion, Change of Status,
Leave of Absence, Dismissal, and Resignation,
Classified Personnel

ITEM NO. 02-02

EXHIBIT: Classified Personnel Recommendations

Recommendation:

It is recommended that the Board of Trustees approve classified personnel recommendations, Items A through I, as presented.

CLASSIFIED PERSONNEL RECOMMENDATIONS

A. Recommendation to employ the following persons - half-time (probationary):

Name	Location	Classification	Range/Step/Salary	Date
Brown, Robin	DO	HR/MIS Data Researcher Position No. 1018	C63-B \$2029.50	12/10/01

B. Recommendation to employ the following persons (probationary):

Name	Location	Classification	Range/Step/Salary	Date
Schade, Peter (permanent, part-time)	FCC	Instructional Aide Position No. 2286	32-A \$9.69/hr	1/2/02
Gallagher, Tammy	FCC	Instructional Aide-CDL Position No. 2418	32-A \$1680	1/2/02

C. Recommendation to employ the following persons (exempt):

Name	Location	Classification	Hourly Rate	Date
Givens, Mark	RC	Special Event Staff III	\$ 11.69	11/27/01 thru 4/1/02

D. Recommendation to employ the following persons (provisional - filling vacant permanent, full-time, permanent, part-time position pending recruitment/selection, or replacing regular employee on leave):

Name	Location	Classification	Hourly Rate	Date
Abrahamian, Linda	FCC	Administrative Secretary Position No. 2060	9.22	11/30/01 to 6/30/02

E. Recommendation to approve promotion of the following employees (regular):

Name	Location	Classification	Range/Step	Date
Gaither, Diana	RC	Office Assistant III Position No. 3007 to Student Svc Specialist Position No. 3044	48-E \$3504 52-D \$3678	12/3/01

E. Recommendation to approve promotion of the following employees (regular) (continued):

Name	Location	Classification	Range/Step	Date
Oliver, Kasey	DO	Maintenance Worker I	46-C	12/1/01
		Position No. 1106 to	\$2615	
		Maintenance Worker II	54-A \$2882	

F. Recommendation to approve change of status of the following employees (regular):

Name	Location	Classification	Range/Step	Date
Rios, Rosa	RC	Phone Comm Op II	41-B	12/8/01
		Position No. 3003	\$2726	thru
		to	41-B+5% \$2853	1/25/02

(Article 34, Current CSEA agreement)

Torosian, Leah	DO	Personnel Technician	50-E	11/5/01
		Position No. 1003	\$3181	to
		to	50-E+5%	2/5/02
Price, Erin	FCC	Office Assistant II	41-C	12/10/01
		Position No. 2412 to	\$2312	
		Office Assistant III	48-A	
		Position No. 2320	\$2491	

(filling vacant position pending recruitment/selection)

G. Recommendation to approve leave of absence for study for the following employee (regular):

Name	Location	Classification	Date
Sanchez Sylvia	FCC	Office Assistant III	2/4/02
		Position No. 2224	thru 5/24/02; and 9/2/02 thru 1/2/03

H. Recommendation to affirm dismissal of the following employee (regular):

Name	Location	Classification	Date
Navarro, Pete	FCC	Custodian Position No. 2182	12/12/01

(Per Board of Trustee action December 11, 2001)

I. Recommendation to accept resignation of the following employee (regular):

<u>Name</u>	<u>Location</u>	<u>Classification</u>	<u>Date</u>
Gallegos, Terri	FCC	Bookstores Sales Clerk III Position No. 2079	1/5/02

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration of Applications for 2002-03
Sabbatical Leaves, Reedley College

ITEM NO. 02-03

EXHIBIT: None

Background:

Provision is made in Article XIV-A, Section 7, Paragraph B(2), of the current District/Federation Agreement for the granting of a maximum of 12 sabbatical leaves to eligible unit members in 2002-2003. The apportionment of these leaves provides that nine are available to Fresno City College and three to Reedley College/North Centers applicants during the 2002-2003 academic year.

The Sabbatical Leave Committee at Reedley College has processed applications for leaves and has forwarded the committee's recommendations, which have been approved by the college president for Board consideration.

The Fresno City College Sabbatical Leave Committee will forward their recommendations for approval at the February 5, 2002, Board meeting.

Recommendation:

It is recommended that the Board of Trustees, pursuant to Article XIV-A, Section 7, of the current agreement between the District and the State Center Federation of Teachers and contingent upon available funding, grant the following sabbatical leaves to Reedley College staff members during the 2002-2003 academic year, subject to receipt by the District of a written statement from each leave recipient of their agreement to serve the District for at least two years following completion of the leave (as required by Education Code Section 87770):

Item No. 02-03
(continued)

Reedley College - Sabbatical Leave Recommendations, 2002-2003:

Jan Dekker, Fall 2002

Project Title: Research – Travel to Australia and Tasmania to visit their technical school systems to study methods of instruction.

Chris Glaves, Spring 2003

Project Title: Research/study of object-oriented computer programming.

Tim Smith, Fall 2002 – Spring 2003

Project Title: Research, organized study of technical applications in soil, water and plant sciences. Enrollment at U.C. Davis in pursuit of Ph.D. degree in plant science.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve New Classified
Duties and Responsibilities

ITEM NO. 02-04

EXHIBIT: Duties Statements and AR 4210.2

Background:

New classified positions were approved by the Board of Trustees at the April 3, 2001, meeting. According to AR 4210.2 and Education Code Section 88009, the Governing Board shall fix and prescribe the duties to be performed by all persons in the classified service. Following the Governing Board approval of the duties, the Director of Classified Personnel will develop the minimum qualification requirements. The minimum qualifications will then be forwarded to the Personnel Commission for their approval according to Education Code Section 88095.

After the Personnel Commission approval of the minimum qualifications, the Associate Vice Chancellor of Human Resources will meet with representatives of CSEA to negotiate the appropriate salary range.

Please refer to the attached duties statement for the duties of the following positions:

Workshop Facilitator – Spanish
Office Assistant I – Hmong
Office Assistant I – Spanish
Job Developer – Hmong
Job Coach – Hmong
DSPS Mobility Driver
Instructional Technician – Greenhouse
Instructional Technician – General Science
Student Support Services Learning Support Specialist
Instructional Technician – Dental Assisting
Photographer
Tutorial Assistant

Item No. 01-04
(continued)

Fiscal Impact:

No fiscal impact. These positions were already approved on April 3, 2001, and were built into the budget.

Recommendation:

It is recommended that the Board of Trustees fix and prescribe the duties for the following classified positions:

Workshop Facilitator – Spanish
Office Assistant I – Hmong
Office Assistant I – Spanish
Job Developer – Hmong
Job Coach – Hmong
DSPS Mobility Driver
Instructional Technician – Greenhouse
Instructional Technician – General Science
Student Support Services Learning Support Specialist
Instructional Technician – Dental Assisting
Photographer
Tutorial Assistant

DUTIES STATEMENTS FOR
NEW CLASSIFIED CLASSIFICATIONS
APPROVED BY BOARD OF TRUSTEES
APRIL 3, 2001

WORKSHOP FACILITATOR – SPANISH

In coordination with a counselor, performs a variety of duties including interviewing customer and administering pre-basic skills assessments; conducting workshops to administer diagnostic career exploration assessments; conducting workshops to administer diagnostic career exploration assessments; conducting orientation workshops including providing appropriate supplementary information and material to promote individual enhancements; repairing and submitting narrative and statistical reports of all customer activities; participating in the development of Individual Service Strategies (ISS) and Individual Retraining Plans (IRP); developing and maintaining a referral process for customers to be guided to self-directed services, monitoring use of self-directed services, and maintaining records of client's success and persistence. May perform other related duties as needed. Serves customers with Spanish as a first language.

OFFICE ASSISTANT I – HMONG

Performs a wide variety of clerical work, including typing, proof-reading, filing, checking and recording information on records from rough drafts, notes, or general instructions. Files materials, prepares mailings, and duplicates materials. Operates a variety of office machines including copiers, calculator, switchboard, folding machines, etc. Answers telephone and serves as office receptionist. Schedules and cancels appointments. Enters and retrieves data from computer system in appropriate format. May perform other related duties as needed. Serves customers with Hmong as a first language.

OFFICE ASSISTANT I – SPANISH

Performs a wide variety of clerical work, including typing, proof-reading, filing, checking and recording information on records from rough drafts, notes, or general instructions. Files materials, prepares mailings, and duplicates materials. Operates a variety of office machines including copiers, calculator, switchboard, folding machines, etc. Answers telephone and serves as office receptionist. Schedules and cancels appointments. Enters and retrieves data from computer system in appropriate format. May perform other related duties as needed. Serves customers with Spanish as a first language.

JOB DEVELOPER – HMONG

Performs a variety of duties including visiting and contacting employers to develop job prospects for students, developing and maintaining files of interested students, interviewing and selecting students for referral, conducting follow-up surveys with employers and students, maintaining contact with faculty regarding student employment needs, entering and retrieving data from

computer system in appropriate format. May perform other related duties as needed. Serves customers with Hmong as a first language.

JOB COACH – HMONG

Performs a variety of duties including consulting with the Job Developer and Counselor prior to client's job placement to learn special needs of client (i.e., transportation, interpreter); serving as the liaison between the program and the employer; working with employers to explain and complete On-The-Job Training Agreements and timesheets in a timely manner; making follow-up calls to the employer to assess client progress, problems and perceived client training needs; evaluating client's skills and possible need for additional training within the community college programs; maintaining records of employer and client services provided. May perform other related duties as needed. Serves customers with Hmong as a first language.

DSPS MOBILITY DRIVER

Performs a wide variety of duties related to providing mobility assistance to students with disabilities. Assist in providing on-campus transportation over assigned routes within an established timeline; loads and unloads students; assist students in power wheelchairs to load and unload; may strap down and tie down wheelchairs; uses seat belts and other safety equipment when necessary; adheres to Education and Vehicle codes; routinely inspect vehicle to ensure safe operation; completes transportation reports; attends safety meetings; maintains safety standards in conformance with state and insurance guidelines; may perform other related duties as needed.

INSTRUCTIONAL TECHNICIAN – GREENHOUSE

Performs a wide variety of duties including assisting instructors and students during greenhouse based laboratory activities for biology and adaptive horticulture classes; monitors pest infestation in greenhouse and botanical garden; monitor Adaptive Horticulture Students in "plantscape" projects; monitor WAVE students as they gain hands-on experience; water plants, prune, and clean the botanical garden; maintain and propagate new vegetation within the greenhouse; mix, order and maintain growth mixtures and planting supplies; assist Botany instructors maintain class experiments; may perform other related duties as needed.

INSTRUCTIONAL TECHNICIAN – GENERAL SCIENCE

Performs a variety of duties related to the maintenance and operation of a multidisciplinary teaching laboratory (biology, chemistry, physics) which includes but is not limited to ordering and maintaining supplies and equipment, maintaining MSDS paperwork for appropriate materials, and conducting minor repairs on equipment; responsible for general chemical and safety issues including eyewash, biohazard storage and hazardous waste storage; prepares reagents, solutions, media, cultures, slide mounts, and specimens; trains student laboratory assistants; arranges the set-up and clean-up of laboratory exercises; may perform other related duties as needed.

STUDENT SUPPORT SERVICES LEARNING SUPPORT SPECIALIST

Performs a variety of duties including student needs assessment, academic advising, assistance with completing financial aid and admissions applications, organize career workshops, establish tutorial study groups monitor student performance, provide for academic enrichment and study skills classes, supervise peer tutors, assist in preparation of public relations materials for the program, recruit and select eligible students for the program, maintain student database files, maintain student records, plans and implements the program and activities and actively promotes the programs and services provided, prepare program reports, researching and drafting proposals for funding; may perform other related duties as needed.

INSTRUCTIONAL TECHNICIAN – DENTAL ASSISTING

Performs a variety of duties related to manipulation of dental materials, radiographic troubleshooting, and dental front office management; may perform other related duties as needed.

PHOTOGRAPHER

Performs a variety of duties including the preparation of photographs, both print and digital, for use in publications including class schedules, catalogs, brochures, newsletters and news releases; prepares studio photographs using studio lighting and equipment; attends campus events as assigned to take photos, including evening, weekend or out-of-town events; uses darkroom to develop black and white film; prepares photos utilizing scanners and specific software; maintains photo files and CD archives; works with designers concerning print potential of photos used in publications; maintains photographic supplies; may perform other related duties as needed.

TUTORIAL ASSISTANT

Performs data entry collecting and verifying supporting source documents; provides general information regarding program objectives, services, and requirements; assesses and evaluates student tutorial needs and determines appropriate tutor assignment based on need, ability, and compatibility; types, files, maintains records; produces canned computer reports; monitors and manages student appointments, schedules, reschedules, cancels appointments; operates standard office machines; monitors the work of student employees; may perform other related duties as needed.

Creation of Board-Authorized Position - Classified

When the college or district office has the need for a new position, the originating manager shall forward justification through appropriate channels to the chancellor, with a copy forwarded to the district personnel administrator. The justification will include a detailed description of the duties to be performed.

Upon approval by the governing board, the description of duties shall be forwarded to the personnel commission, through the director of classified personnel, for classification and salary range placement.

The decision of the personnel commission will be forwarded to the district's negotiator who will negotiate with California School Employees Association the impact of the decision. Following negotiations, the district negotiator will forward the negotiated agreement to the director of classified personnel. If the decision of the personnel commission is upheld, the director of classified personnel will begin the recruitment process. If the negotiated agreement is not acceptable to the personnel commission, the decision will rest with Public Employment Relations Board.

Approved: July 24, 1985
Revised: August 5, 1985

42/4A12

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve Out-of-State
Travel, Forensics Students,
Fresno City College

ITEM NO. 02-05

EXHIBIT: None

Background:

Fresno City College is seeking Board authorization for two Fresno City College forensics students to attend the Neil Warren National Championship Round Robin Tournament to be held in Las Vegas, Nevada on February 1-3, 2002. The advisor is Eric Fletcher. No funds are being asked of the District.

Recommendation:

It is recommended that the Board of Trustees approve out-of-state travel for two Fresno City College forensics students to attend the Neil Warren National Championship Round Robin Tournament to be held in Las Vegas, Nevada on February 1-3, 2002, with the understanding that the trip will be financed without requiring expenditures of District funds.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve Out-of-State
Travel, Dance Students,
Fresno City College

ITEM NO. 02-06

EXHIBIT: None

Background:

Fresno City College is seeking Board authorization for ten Fresno City College dance students to attend the Southwest Region American College Dance Festival to be held at Arizona State University, Tempe, Arizona, from March 13-16, 2002. The advisor is Janice Jansen. No funds are being asked of the District.

Recommendation:

It is recommended that the Board of Trustees approve out-of-state travel for ten Fresno City College dance students to attend the Southwest Region American College Dance Festival to be held at Arizona State University, Tempe, Arizona, from March 13-16, 2002, with the understanding that the trip will be financed without requiring expenditures of District funds.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Review of District Warrants and Checks

ITEM NO. 02-07

EXHIBIT: None

Recommendation:

It is recommended that the Board of Trustees review and sign the warrants register for the period December 4, 2001, to December 24, 2001, in the amount of \$9,499,794.87.

It is also recommended that the Board of Trustees review and sign the check registers for the Fresno City College and Reedley College Co-Curricular Accounts and the Fresno City College and Reedley College Bookstore Accounts for the period November 16, 2001, to December 19, 2001, in the amount of \$559,884.30.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Accept Construction
Project, CNG Fueling Station,
Fresno City College

ITEM NO. 02-08

EXHIBIT: None

Background:

The CNG Fueling Station project, Fresno City College, is now substantially complete and ready for acceptance by the Board of Trustees.

Recommendation :

It is recommended that the Board of Trustees:

- a) accept the CNG Fueling Station project, Fresno City College; and
- b) authorize the Chancellor or Executive Vice Chancellor to file a Notice of Completion with the County Recorder.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Accept Mini-Grants from the
California Community College Central Region
Consortium, Fresno City College and
Reedley College

ITEM NO. 02-09

EXHIBIT: None

Background:

The District has recently been notified that Fresno City College and Reedley College, along with eight other colleges, are co-recipients of mini-grants in the amount of \$6,250 each. These mini-grants are funded by a VTEA Title 1B State Leadership-Statewide Special Population grant from the Central Region Consortium in the total amount of \$65,000. The mini-grants are for the purpose of providing various services to special population groups which may not otherwise be aware of educational options. Special population students are defined as those with disabilities, individuals from economically disadvantaged families, individuals preparing for nontraditional training and employment, single parents, displaced homemakers, and individuals with limited English proficiency.

Due to the significant population in the Central Valley meeting this criteria, the grants will provide much-needed services to potential students. These services include outreach and recruitment, career support, academic and financial support, access to technology, and staff development.

The grants are for a period of six months and require final evaluations with performance outcomes to be submitted to the Chancellor's Office by June 7, 2002.

Financial Impact:

No General Fund impact; additional funding of \$6,250 each for Fresno City College and Reedley College for special population students

Recommendation:

It is recommended that the Board of Trustees authorize acceptance of two VTEA Title 1B State Leadership-Statewide Special Population mini-grants for Fresno City College and Reedley College in the amount of \$6,250 each from the California Community College Central Region Consortium.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve 2002-03 Tuition Rate, ITEM NO. 02-10
Out-of-State and Nonresident Students

EXHIBIT: None

Background:

Community college districts must annually establish the nonresident tuition rate for the ensuing year not later than February 1 of each fiscal year. Nonresident refers to students who are both citizens and residents of a foreign country, whereas out-of-state residents are students who are citizens of this country but who have not established residency in California.

The out-of-state resident tuition fee has been established in the past years based on the statewide average per semester unit, which is usually greater than the District computation. The statewide average is \$4,230 per FTES, or \$141 per semester unit, based on 30 units for a full-time student.

In addition, State law permits community college districts to charge nonresident students an additional fee for capital outlay purposes. This fee is based on a district's capital outlay expenditures for the last fiscal year and is computed at \$471 per FTES, or \$16 per semester unit. The nonresident tuition fee represents an increase in the base rate of \$7 (from \$134 to \$141), no increase in the capital outlay fee, and an overall increase of \$7 from \$150 to \$157.

It has also been the practice to collect the tuition at the time of registration.

Fiscal Impact:

Estimated tuition increase of approximately \$50,000

Recommendation:

It is recommended that the Board of Trustees:

- a) establish the 2002-03 out-of-state tuition rate at \$141 for each unit enrolled;

ITEM NO. 02-10 - Continued

Page 2

- b) establish the 2002-03 nonresident tuition rate at \$157 (including \$16 for capital outlay) for each unit enrolled; and
- c) continue Board policy which provides that total nonresident and out-of-state tuition be paid at the time of registration.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Authorize Online Banking
with Kings River State Bank, Reedley College

ITEM NO. 02-11

EXHIBIT: Certificate of Authority

Background:

The District maintains several bank accounts with Kings River State Bank for various funds and accounts at Reedley College. Recently, the bank notified the District that it is making available to the College online banking services, including check clearance verification, check stop payment processing, bank account activities/statements, and online payments. While the District does not currently anticipate utilizing the online payment function, the other online services will allow the College to operate more efficiently and will enhance the timely processing of selected transactions.

In order to facilitate the implementation of these online banking services, the Board of Trustees must authorize the execution of the enclosed Certificate of Authority.

Fiscal Impact:

None

Recommendation:

It is recommended that the Board of Trustees authorize the Board Secretary to sign the Certificate of Authority for the addition of online banking services for various Reedley College accounts at Kings River State Bank.

Certificate of Authority and Corporate Resolution for the Addition of Online Banking

I, the undersigned Secretary of State Center Community College District (the "Corporation"), hereby certify that the Corporation is organized and existing under and by virtue of the laws of the State of California as a corporation for profit, with its principal office at 1525 East Weldon Avenue, Fresno, California, and is duly authorized to transact business in the State of California.

I further certify that at a meeting of the Board of Directors of the corporation (the "Board"), duly called and held on the date below, at which a quorum was present and voting, the following resolutions were adopted:

- a. That the Corporation maintains checking accounts with Valley Independent Bank, (the Bank) also doing business as Bank of Stockdale and Kings River State Bank, which require two signatures of the majority of Authorized Signers to transact items drawn against the Corporation Accounts.
- b. That the Authorized Signer listed on the Online Banking Enrollment Form is authorized and empowered to act for and on behalf of the Corporation **with single signature authorization** to carry out and perform transactions under the terms and conditions of the Bank's Online Banking Agreement and Electronic Fund Transfers Act Disclosure ("Agreement").
- c. The Board has considered the security procedures set forth in the Agreement and finds that such security procedures are commercially reasonable for verifying that a payment order or other communication purporting to have been issued by the Corporation is in fact a payment order or communication of the Corporation. In reaching this determination, the Board has considered the size, type and frequency of entries that the Corporation anticipates submitting to the Bank.
- d. The Board recognizes that the terms of the Agreement allows the Corporation, through employees specified in the Agreement to transfer Corporate funds. The Board further recognizes that the Bank will not be responsible for verifying whether a payment order or other communication is originated by an authorized individual other than through the verification process contained in the security procedures of the Agreement. Thus, other than its compliance with the security procedures outlined in the Agreement, the Bank will not verify that individual is authorized by Corporation or otherwise investigate whether the individual is exercising authority granted by the Corporation or consistent with any internal limitations on activity established by Corporation for that individual.

Date: January 8, 2002

(Signature of Secretary)

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve Agreement with
Fresno Community Hospital and Medical Center
for Interpreter Training, Reedley College

ITEM NO. 02-12

EXHIBIT: None

Background:

State Center Community College District provides various occupational programs in conjunction with local hospitals and medical organizations. In order to facilitate occupational training experience for students in the Healthcare Interpreters Certification Program, Reedley College has developed a proposed program in conjunction with Fresno Community Hospital and Medical Center. This arrangement would provide interpreter experiences and didactic classroom training at various Community Hospital and Medical Center locations. The hospital will provide facilities for trainees enrolled in the program, educational equipment necessary for instruction, and on-site program supervision for accommodation of not less than 20 students in the program. The District shall be responsible for providing a Coordinator, development of curriculum, and the supervision of all instruction and learning experiences provided at the facilities. This arrangement will provide mutual benefit to the parties by providing additional interpreter support and future qualified interpreters, as well as the clinical experience for students.

Financial Impact:

None (potential increased FTES revenue)

Recommendation:

It is recommended that the Board of Trustees:

- a) authorize an occupational training Agreement with Fresno Community Hospital and Medical Center for students in the Healthcare Interpreters Certification Program; and
- b) authorize the Chancellor or Executive Vice Chancellor to sign the Agreement on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

AMENDED
DATE: January 8, 2002

SUBJECT: Consideration to Approve Agreement with Various Hospitals for the Paradigm Program, Fresno City College

ITEM NO. 02-13

EXHIBIT: None

Background:

For the past several years the District has worked with local hospitals to provide on-site nursing services to employees of these hospitals. The program has become known as the Paradigm Program.

The program is mutually beneficial as it provides classroom and clinical instruction to hospital employees desiring to become registered nurses. The program, which is operated through the Registered Nursing Education Program at Fresno City College, provides these services to Valley Children's Hospital, Kaiser Permanente Medical Center, Saint Agnes Medical Center, **Madera Community Hospital**, and Community Hospitals of California and their affiliates. The program will select 24 students per semester and will allow participation from each hospital.

Because this program is "closed" to non-employees of the hospitals, it must be operated as a contracted education program. This arrangement prohibits the District from claiming FTES and, therefore, all costs associated with the College providing classroom and clinical education and oversight must be reimbursed by the hospitals to the District. The Agreement will allow for the providing of this contracted education program at no cost to the District, while providing the necessary training to increase the number of much-needed registered nurses at these facilities. It is currently estimated the amount necessary to provide full reimbursement for the District is \$3,200 per student per semester. Actual costs will be determined on a semester-by-semester basis and will be reimbursed in full by the participating hospitals.

This Agreement has been developed and reviewed by District's legal counsel.

Financial Impact:

None

Recommendation:

It is recommended that the Board of Trustees:

- a) authorize an Agreement with Valley Children's Hospital, Kaiser Permanente Medical Center, Saint Agnes Medical Center, **Madera Community Hospital**, and Community Hospitals of California and their affiliates to provide on-site nursing services to hospital employees, commonly known as the Paradigm Program; and
- b) authorize the Chancellor or Executive Vice Chancellor to sign the Agreement on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve Agreements with
Yosemite Community College District,
Child Development Training Consortium,
Fresno City College and Reedley College

ITEM NO. 02-14

EXHIBIT: None

Background:

For the past several years the District has participated in a Child Development Training Consortium with the Yosemite Community College District serving as the Consortium's lead agency. Fresno City College and Reedley College provide designated Campus Coordinators for the program, which generates up to 400 units of College credit for each site by enrolling students in courses required by the California Commission on Teacher Credentialing to obtain a new, or to renew a currently held, Child Development Permit. The District is also responsible for providing Advisory Committee Oversight.

The courses, which are provided through the YCCD/Consortium funds, are not permitted to be claimed for full-time-equivalent revenue purposes. Full funding for 2001-02 has been established at an amount not to exceed \$11,000 for Fresno City College and \$10,000 for Reedley College.

Financial Impact:

None (costs of program reimbursed by Child Development Training Consortium grant)

Recommendation:

It is recommended that the Board of Trustees:

- a) authorize Agreements with the Yosemite Community College District, Child Development Training Consortium, for Child Development Permit Programs at Fresno City College and Reedley College; and
- b) authorize the Chancellor or Executive Vice Chancellor to sign the Agreements on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve Legislative Services
Consultant Agreement with School Services
of California, Inc.

ITEM NO. 02-15

EXHIBIT: None

Background:

For years the District has utilized the services of Schools Services of California, Inc., (SSC) for assistance regarding State legislative matters. The District's current Agreement in the amount of \$4,200 annually provides: a subscription to the monthly *Community College Update*, which contains information on community college finance, budgets, and fiscal policies; one copy of the Chancellor's Office's annual budget; and capital outlay information. In addition, the services provide a review and analysis of all major legislative bills that have an impact on community colleges in the State of California.

In addition to the services outlined above, Mr. Arnold Bray, Director of Legislative and Community College Services for School Services of California, Inc., has met with the District's Legislative Committee to review proposed legislation and its impact upon community colleges and SCCCD and to answer questions for faculty and staff. Inadvertently, this legislative meeting, which has annually been held in the District, has not been billed by SSC.

In an effort to coordinate the District's legislative and lobbying efforts in Sacramento, it is recommended that a formal Agreement be approved which will provide for District advocacy/representation on legislative matters, as well as necessary meetings with administration, faculty, staff, and the District's Legislative Committee. With the current state of term limits, it is more important than ever that the District maintain advocacy for community-college-related issues in Sacramento. School Services of California is recognized as a leader in influencing community college legislation, as well as the Governor's office. In addition, several issues have arisen in the District which could benefit from proposed legislation.

Lastly, Mr. Bray is recognized as an influential leader in monitoring and facilitating the approval of capital projects through the various State agencies. With the District's significant growth and capital improvement commitment, these services would be invaluable.

While services of this nature are typically quoted at \$36,000, because of the District's long-standing relationship with SSC, a proposal has been received in the amount of \$24,000 for these enhanced services. Because one-half of the fiscal year has expired, the recommended Agreement for 2001-02 would be for \$12,000.

This Agreement will enhance current legislative outreach and advocacy. Mr. Bray's activities will be coordinated through the offices of the Executive Vice Chancellor and the Executive Director of Public and Legislative Relations.

Fiscal Impact:

General Fund - \$6,000; Capital Projects Fund - \$6,000

Recommendation:

It is recommended that the Board of Trustees:

- a) authorize an Agreement with School Services of California, Inc., for the providing of legislative advocacy services in the amount of \$12,000 for the period January 1, 2002, through June 30, 2002;
- b) authorize renewal of these services at the rate of \$24,000 annually unless terminated by a 30-day written notice prior to June 30; and
- c) authorize the Chancellor or Executive Vice Chancellor to sign the Agreement on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration of Bids, Office Renovations,
Police Academy, Fresno City College

ITEM NO. 02-16

EXHIBIT: None

Background:

Bid #0102-12 is for the work necessary for the interior remodel of an existing facility at the Police Academy on the Fresno City College campus. This project will allow for additional and more-efficient office space within the Police Academy. The work of this project includes selective demolition, installation of new partitions and finishes, and modifications to existing mechanical, plumbing, lighting and electrical systems.

Funding for this project will be provided by the Partnership for Excellence Program. The engineer's estimate for this project is \$30,000. Bids were received from four (4) contractors as follows:

<u>Bidder</u>	<u>Award Amount</u>
Nova Abatement & Construction Services, Inc.	\$ 25,698.00
Durham Construction Company	\$ 32,800.00
D & S Construction, Inc.	\$ 33,119.00
Halder Construction	\$ 41,443.00

Fiscal Impact:

\$25,698 - Partnership for Excellence funding

Recommendation:

It is recommended that the Board of Trustees award Bid #0102-12, in the amount of \$25,698.00 to Nova Abatement & Construction Services, Inc., the lowest responsible bidder, for Office Renovations, Police Academy at Fresno City College, and authorize the Chancellor or Executive Vice Chancellor-Administration and Finance to sign an Agreement on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Public Hearing on Board's Response to
Initial Bargaining Proposals by the State
Center Federation of Teachers Part-Time
Bargaining Unit, Local #1533, CFT/AFT,
CIO/AFL

ITEM NO. 02-17

EXHIBIT: None

Background:

Government Code Section 3547 sets forth the "sunshine" provisions of the Rodda Act. The Board is required to hold public hearings on the initial proposals of the employee group and those of the Board. The State Center Federation of Teachers on behalf of the Part-Time Faculty presented its initial proposals for a successor contract to the Board on November 6, 2001, and a Public Hearing was held on December 11, 2001. It is now time to conduct a Public Hearing on the District's Initial Proposal.

Article I – Term of Agreement

- Multi-year contract, the number of school years to be agreed to.

Article IX – Federation Rights

- Section 12 (New Section) – Tuition Waiver
 - Remain status quo

Article XI – Hours, Workload, Class Size

- Section 3 - Lecture Hour Equivalents
Increase as follows:

Item No. 02-17
(continued)

<u>No. of Students</u>	<u>LHE</u>
55 50 or less	1.0
56 51 – 65 70	1.2
71 66 – 85 90	1.4
91 86 – 110 115	1.6
116 111 – 141 144	1.8
145 141 – 175 180	2.0
181 176 – 215 220	2.2
221 216 – 260 265	2.4
266 261 – 310 315	2.6

- Section 5 – Office
 - Remain status quo.

Article XIV – Grievance Procedure

- Section 5 – Formal Level
 - Arbitration to remain advisory.

Article XV - Compensation

- Section 1 – Salary
 - 0% increase to Part-time Faculty Schedule C
 - Steps: Remain status quo with three steps on Schedule C
 - Holiday: Remain status quo

Section 6 – Health Insurance

- Remain status quo

Section 7 (New Section) – Retirement

- Remain status quo

Fiscal Impact:

To be determined.

Recommendation:

A public hearing for the purpose of presenting the State Center Community College Initial Part-Time Faculty Bargaining Proposal has been established and should be conducted accordingly. Following the open comment period no Board action is necessary.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve New Management
Position, Director of Financial Aid, Fresno
City College; Elimination of Financial Aid
Coordinator

ITEM NO. 02-18

EXHIBIT: Job Descriptions

Background:

The administration at Fresno City College is proposing a new management position of Director of Financial Aid at Fresno City College. Currently, Fresno City College has a Financial Aid Coordinator and no Director. Reedley College has a Director and does not have a Coordinator position. If this item is approved by the Board, the addition of the position would make Fresno City College and Reedley College comparable in terms of staffing of the financial aid offices. The recommended salary range is 59 (\$79,220- \$99,816), which is also the same range as the Reedley College Director of Financial Aid. The attached job description describes the duties and responsibilities of the new position.

Fiscal Impact:

With the elimination of the current Financial Aid Coordinator, it is anticipated that there will be no fiscal impact. Because the new Director position will not be eligible for overtime, it is anticipated that the salary range increase will be more than offset by the overtime savings paid to the previous Coordinator position.

Recommendation:

It is recommended that the Board of Trustees approve the new management position of Director of Financial Aid – Fresno City College at salary range 59 (\$79,220-\$99, 816), and eliminate the position of Coordinator of Financial Aid.

DIRECTOR OF FINANCIAL AID – FRESNO CITY COLLEGE**Duties and Responsibilities:**

Under the direction and supervision of the District Associate Dean of Financial Aid and general oversight of the Dean of Student Services of Fresno City College and in accordance with provisions of the Education Code, the rules and regulations of the Board of Governors of the California Community Colleges and policies of the District, the Director of Financial Aid performs the following duties:

1. Directs all federal, state and locally funded institutional financial aid programs, (including scholarships, grants, loans and federal work study).
2. Submits annual report to the District Associate Dean of Financial Aid and the Dean of Student Services of Fresno City College, including recommendations for improvement of services and changes to policies.
3. Develop goals and objectives for program improvement through in-service training and professional workshops.
4. Plans, coordinates and disseminates research to determine the effectiveness of financial aid programs.
5. Has responsibility for developing and maintaining the College's Financial Aid Programs.
6. Facilitates work of the student financial aid advisory committee by:
 - a. Providing information concerning current programs, regulations, policies and procedures.
 - b. Implementing, whenever possible, recommendations in regard to policies and procedures.
7. Coordinates and directs the financial aid operations by:
 - a. Providing leadership and conducting on-going in-service training programs for members of the financial aid staff.
 - b. Developing relationships among faculty, students and the financial aid staff.
 - c. Providing supervision and evaluation of the financial aid staff.
 - d. Maintaining effective liaison with College Business Office, Admission and Records, and other offices that support the delivery of financial aid.
8. Coordinates and directs external relations by:
 - a. Providing for communications with various institutions, students, parents and the community at large.
 - b. Maintaining communication with local, state and national financial aid agencies.
9. Provides for development of financial aid resources by:
 - a. Soliciting funds from local, state and federal sources.

- b. Organizing and distributing information relevant to financial aid programs.
10. Provides for utilization of financial aid resources by:
 - a. Coordinating the awarding and packaging of the financial aid programs.
 - b. Coordinating financial aid outreach service.
11. Maintains financial aid records in order to ensure fiscal accountability of funds received and disbursed.
12. Chairs and serves on committees as appointed by the President and/or nominated by Dean of Student Services or the District Associate Dean of Financial Aid.
13. Is responsible for the development of budget recommendations and the administration of budgets in his/her area of responsibility in accordance with the parameters of the budget as approved by the college administration.
14. Is responsible for familiarity with, and support of, Federal, State and District policies regarding discrimination and he/she shall endeavor to protect students, employees, and members of the community from all discrimination, including sexual harassment.
15. Shall promote good health and safety practices, shall ensure that employees work under conditions which protect their health and safety, and shall urge full and continuous staff support of energy conservation efforts.
16. Is responsible for ensuring that all employees work within the duties and responsibilities described in class specifications and for following all policies, rules, regulations, contract agreements, and procedures of the State and the District including the requirement that access to privileged information be carefully protected.
17. Is responsible for ensuring effective communication and coordination within the Financial Aid Office in relationship to the College Business Office in the awarding and disbursement of funds.
18. Performs other duties as assigned.

Salary: Range 59
1/08/02

DIRECTOR OF FINANCIAL AID – REEDLEY COLLEGE

Duties and Responsibilities:

Under the direction and supervision of the District Associate Dean of Financial Aid and general oversight of the Dean of Students of Reedley College and in accordance with provisions of the Education Code, the rules and regulations of the Board of Governors of the California Community Colleges and policies of the District, the Director of Financial Aid performs the following duties:

1. Directs all federal, state and locally funded institutional financial aid programs, (including scholarships, grants, loans and federal work study).
2. Submits annual report to the District Associate Dean of Financial Aid and the Dean of Students of Reedley College, including recommendations for improvement of services and changes to policies.
3. Develop goals and objectives for program improvement through in-service training and professional workshops.
4. Plans, coordinates and disseminates research to determine the effectiveness of financial aid programs.
5. Has responsibility for developing and maintaining the College's Financial Aid Programs.
6. Facilitates work of the student financial aid advisory committee by:
 - a. Providing information concerning current programs, regulations, policies and procedures.
 - b. Implementing, whenever possible, recommendations in regard to policies and procedures.
7. Coordinates and directs the financial aid operations by:
 - a. Providing leadership and conducting on-going in-service training programs for members of the financial aid staff.
 - b. Developing relationships among faculty, students and the financial aid staff.
 - c. Providing supervision and evaluation of the financial aid staff.
 - d. Maintaining effective liaison with College Business Office, Admission and Records, and other offices that support the delivery of financial aid.
8. Coordinates and directs external relations by:
 - a. Providing for communications with various institutions, students, parents and the community at large.
 - b. Maintaining communication with local, state and national financial aid agencies.

9. Provides for development of financial aid resources by:
 - a. Soliciting funds from local, state and federal sources.
 - b. Maintaining "off-campus" relations with prospective employers.*
 - c. Organizing and distributing information relevant to financial aid programs.
10. Provides for utilization of financial aid resources by:
 - a. Coordinating the awarding and packaging of the financial aid programs.
 - b. Coordinating financial aid outreach service.
 - c. Coordinating placement of students in jobs within the institution and community.*
11. Maintains financial aid records in order to ensure fiscal accountability of funds received and disbursed.
12. Chairs and serves on committees as appointed by the President and/or nominated by Dean of Student Services or the District Associate Dean of Financial Aid.
13. Is responsible for the development of budget recommendations and the administration of budgets in his/her area of responsibility in accordance with the parameters of the budget as approved by the college administration.
14. Is responsible for familiarity with, and support of, Federal, State and District policies regarding discrimination and he/she shall endeavor to protect students, employees, and members of the community from all discrimination, including sexual harassment.
15. Shall promote good health and safety practices, shall ensure that employees work under conditions which protect their health and safety, and shall urge full and continuous staff support of energy conservation efforts.
16. Is responsible for ensuring that all employees work within the duties and responsibilities described in class specifications and for following all policies, rules, regulations, contract agreements, and procedures of the State and the District including the requirement that access to privileged information be carefully protected.
17. Is responsible for ensuring effective communication and coordination within the Financial Aid Office in relationship to the College Business Office in the awarding and disbursement of funds.
18. Performs other duties as assigned.

*** Items 9-b and 10-c are in addition to the Duties and Responsibilities of the Director of Financial Aid at Fresno City College. All other Duties and Responsibilities are identical.**

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Approve Agreement with
3DI for Capital Facilities Assessment,
Districtwide

ITEM NO. 02-19

EXHIBIT: None

Background:

One of the most significant issues facing California community colleges relates to the providing of adequate facilities to house current students, as well as a significant increase projected under Tidal Wave II. Currently, the Chancellor's Office identifies a backlog of capital facility projects totaling in excess of \$16 billion. One of the newly recognized components of the State's Capital Outlay Program includes recognition of the deteriorating condition of our aging facilities by allocating at least 2.5% of State bond monies to the modernization of our facilities. In addition, the State's Scheduled Maintenance and Repair Program allocates money based upon a district's and college's eligible projects.

In order to create a system that satisfies the new requirements for modernization projects and current scheduled maintenance funds, the Chancellor's Office is attempting to determine the overall facilities condition of existing buildings in the system. By providing a facilities assessment, a Facilities Condition Index can be created which ranks the buildings based on their condition and the cost of updating and maintaining the buildings. This process would allow the prioritization of scheduled work for individual districts, as well as the entire Community College System.

In conjunction with the Chancellor's Office, the Foundation of California Community Colleges has recently completed a Request For Information (RFI) process in which four companies were evaluated for their ability to provide a systemwide facilities assessment. 3DI was selected as the most qualified company. 3DI is extremely experienced and has strong, positive references across the nation, as well as within the California system, including Los Angeles, Los Rios, Santa Monica, and Chaffey. The RFI would allow for individual districts to contract with 3DI for a facilities assessment with the price decreasing based upon the total volume. Commitments have been made from other community colleges which will provide assessments in excess of 10 million square feet, allowing the system to receive the maximum discounted price (in excess

of 50%). It is anticipated that the majority of California community college districts will access this system and, therefore, the Chancellor's Office will create a centralized data base to not only allow for systemwide facilities monitoring but also to enhance the system's ability to determine its facilities cost needs and to provide more credible information to the Legislature and public.

In addition to providing a thorough overview of the District's facilities condition, the assessment would provide validation and verification of facility costs for consideration of a possible upcoming bond measure. The analysis will assist the District in providing verification of the District's capital facility needs to the public.

Achieving the maximum discount for full facilities analysis costs for SCCCCD would be approximately 8.9¢ per square foot. This cost could be paid from the General Fund; however, the Chancellor's Office is allowing any savings from 1998-2001 scheduled maintenance and repair grants to be redirected toward the facilities analysis program. The District has experienced savings from several projects and anticipates additional savings on to-be-completed scheduled maintenance and repair projects. It is, therefore, anticipated that at least \$75,000 of the District's \$90,000 cost could be funded from redirected scheduled maintenance and repair funding. The remaining balance would be funded through the District's General Fund.

Fiscal Impact:

Approximately \$75,000 from redirected scheduled maintenance and repair funds; approximately \$15,000 from the District's General Fund

Recommendation:

It is recommended that the Board of Trustees:

- a) authorize an Agreement with 3DI for an assessment of the District's capital facilities at a cost of approximately \$90,000 with \$75,000 to be paid from redirected scheduled maintenance and repair funds and \$15,000 from the District's General Fund; and
- b) authorize the Chancellor or Executive Vice Chancellor to sign the Agreement on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

AMENDED
DATE: January 8, 2002

SUBJECT: Consideration of Bids, Restroom/Elevator
Modifications, Fresno City College

ITEM NO. 02-20

EXHIBIT: None

Background:

Bid #0102-11 provides for modifications to existing restroom and elevator facilities at various locations at the Fresno City College campus. The work of this project consists of selective demolition of existing facilities, construction of new partitions, and the installation of new fixtures, accessories, and finishes. This bid was necessitated by the need for upgraded facilities and improved access for Americans with Disabilities Act (ADA) compliance. The areas scheduled for remodel as part of this project include selected restroom facilities in the Student Services and Language Arts Buildings at Fresno City College. Due to budgetary restraints the Add Alternate for modification of the existing elevator at Student Services is not included.

Funding for this project will be provided by 1998/99 ADA Program matching funds for Fresno City College. The engineer's estimate for this project is \$75,000. Bids were received from three (3) contractors as follows:

<u>Bidder</u>	<u>Award Amount</u>
D & S Construction, Inc.	\$ 79,658.00
Halder Construction	\$100,000.00
Durham Construction Company	\$107,000.00

Fiscal Impact:

\$79,658.00 - 1998/99 ADA Program Funds

ITEM NO. 02-20 - Continued
Page 2

Recommendation:

It is recommended that the Board of Trustees award Bid #0102-11, in the amount of \$79,658.00 to D & S Construction, Inc., the lowest responsible bidder, for the Restroom/Elevator Modifications at Fresno City College, and authorize the Chancellor or Executive Vice Chancellor-Administration and Finance to sign an Agreement on behalf of the District.

STATE CENTER COMMUNITY COLLEGE DISTRICT
1525 E. Weldon
Fresno, California 93704

PRESENTED TO BOARD OF TRUSTEES

DATE: January 8, 2002

SUBJECT: Consideration to Accept 2000-01 Audit Report

ITEM NO. 02-21

EXHIBIT: Audit Report

Background:

Title V requires that community college districts conduct an annual independent audit of the District's financial records and compliance issues. The 2000-01 District audit has recently been completed by the audit firm of Vavrinek, Trine, Day & Co., LLP. Representatives of the audit firm will be present to review the report and to respond to questions from Board members.

Recommendation:

It is recommended that the Board of Trustees accept the 2000-01 audit report as submitted by the firm of Vavrinek, Trine, Day & Co., LLP.

STATE CENTER
COMMUNITY COLLEGE DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2001

STATE CENTER COMMUNITY COLLEGE DISTRICT

OF FRESNO COUNTY

FRESNO, CALIFORNIA

JUNE 30, 2001

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Leslie W. Thonesen	President	2002
Dorothy Smith	Vice President	2002
Phillip J. Forhan	Secretary	2004
Ron Manfredi	Member	2002
Patrick E. Patterson	Member	2004
William J. Smith	Member	2004
Adolfo M. Corona	Member	2004

ADMINISTRATION

Dr. Judith A. Redwine	Chancellor
Dr. Daniel L. Larios	President – Fresno City College
Dr. Thomas A. Crow	President – Reedley College
Dr. Don C. Yeager	Vice Chancellor – North Centers/President Designate
Dr. Henry M. Padden	Vice Chancellor – Personnel
Mr. Jon Sharpe	Executive Vice Chancellor – Administration and Finance

ORGANIZATION

The State Center Community College District was established on July 1, 1964, and is comprised of approximately 5,580 square miles located in parts of Fresno, Madera, Tulare, and Kings Counties. There were no changes in the boundaries of the District during the current year.

STATE CENTER COMMUNITY COLLEGE DISTRICT

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INTRODUCTION

The audit of the State Center Community College District has the following objectives:

To determine the fairness of presentation of the State Center Community College District financial statements.

To assess the adequacy of the systems and procedures for financial accounting, compliance with rules and regulations, and internal control in the State Center Community College District.

To determine the accountability for revenues, the propriety of expenditures, and the extent to which funds have been expended in accordance with prescribed state and federal laws and regulations.

To determine whether financial and financially related reports to state and federal agencies are presented fairly.

To recommend appropriate actions to correct any deficiencies.



INDEPENDENT AUDITORS' REPORT

Board of Trustees
State Center Community College District
Fresno, California

We have audited the accompanying general-purpose and combining financial statements of the State Center Community College District, as of and for the year ended June 30, 2001, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Contracted District Audit Manual* issued by the California Community College Chancellor's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In common with other community college districts, the District has not maintained a complete historical cost record of its general fixed assets. There are certain buildings and land which are not included in the general fixed assets group of accounts required by accounting principles generally accepted in the United States of America. The amount that should be recorded in the general fixed assets account group relates to historical data that is not currently available.

In our opinion, except for the effect on the financial statements of the omission of some information in the general fixed asset group of accounts, the general-purpose and combining financial statements referred to above present fairly, in all material respects, the financial position of the State Center Community College District at June 30, 2001, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2001, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole and on the combining financial statements of State Center Community College District. The accompanying financial and statistical information listed in the table of contents, including the Schedule of Expenditures of Federal Awards, which is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements of State Center Community College District. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose and combining financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general-purpose and combining financial statements taken as a whole.

Vaurinek, Irine, Day & Co., LLP

Fresno, California
November 21, 2001

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STATE CENTER COMMUNITY COLLEGE DISTRICT

ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 JUNE 30, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash	\$ 809,681	\$ 29,777		\$ 44,625
Investments	21,623,662	141,942	\$ 39,950	11,202,009
Accounts receivable	7,041,162	62,700	559	291,874
Due from other funds	963,571			2,336,753
Inventory		20,699		
Prepaid expenditures	343,999			87,862
Fixed assets (net)				
Amount available for the retirement of general long-term debt				
Amount to be provided for the retirement of general long-term debt				
Total Assets	\$ 30,782,075	\$ 255,118	\$ 40,509	\$ 13,963,123
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	5,877,852	14,562		326,849
Due to other funds	2,471,292	158,393		
Current loans	5,000,000			
Deferred revenue	3,910,169	16,840		
Due to student groups				
General long-term debt				
Total Liabilities	17,259,313	189,795		326,849
FUND EQUITY				
Investment in general fixed assets				
Retained earnings				
Fund balances				
Reserved	6,640,213	30,199		87,862
Unreserved				
Designated	5,564,301		40,509	13,548,412
Undesignated	1,318,248	35,124		
Total Fund Equity	13,522,762	65,323	40,509	13,636,274
Total Liabilities and Fund Equity	\$ 30,782,075	\$ 255,118	\$ 40,509	\$ 13,963,123

The accompanying notes are an integral part of these financial statements.

<u>Fiduciary</u> <u>Fund Types</u> Trust and Agency	<u>Proprietary</u> <u>Fund Types</u> Enterprise	Internal Service	Account Group General Long-Term Debt	General Fixed Assets	Total (Memorandum Only)
\$ 983,863	\$ 1,815,190				\$ 3,683,136
		\$ 3,460,321			36,467,884
578,896	341,576	47,569			8,364,336
248,368					3,548,692
	1,545,376				1,566,075
	6,285				438,146
	1,707,401			\$ 135,056,414	136,763,815
			\$ 40,509		40,509
			16,017,008		16,017,008
<u>\$ 1,811,127</u>	<u>\$ 5,415,828</u>	<u>\$ 3,507,890</u>	<u>\$ 16,057,517</u>	<u>\$ 135,056,414</u>	<u>\$ 206,889,601</u>
85,426	56,924	7,500			6,369,113
909,877	9,130				3,548,692
					5,000,000
1,274					3,928,283
466,532					466,532
			16,057,517		16,057,517
<u>1,463,109</u>	<u>66,054</u>	<u>7,500</u>	<u>16,057,517</u>		<u>35,370,137</u>
				135,056,414	135,056,414
	5,349,774	3,500,390			8,850,164
89,460					6,847,734
					19,153,222
258,558					1,611,930
<u>348,018</u>	<u>5,349,774</u>	<u>3,500,390</u>		<u>135,056,414</u>	<u>171,519,464</u>
<u>\$ 1,811,127</u>	<u>\$ 5,415,828</u>	<u>\$ 3,507,890</u>	<u>\$ 16,057,517</u>	<u>\$ 135,056,414</u>	<u>\$ 206,889,601</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

ALL GOVERNMENTAL FUNDS AND EXPENDABLE FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUES				
Federal revenues	\$ 8,479,165			
State revenues	66,040,223			\$ 2,563,952
Local revenues	37,697,288	\$ 950,791	\$ 2,675	572,626
Total Revenues	112,216,676	950,791	2,675	3,136,578
EXPENDITURES				
Current Expenditures				
Academic salaries	46,302,534			
Classified salaries	22,293,042	456,738		5,146
Employee benefits	12,809,307	105,980		186
Books and supplies	4,452,070	288,651		1,427
Services and operating expenditures	13,266,367	91,901		67,290
Capital outlay	6,241,202			4,663,802
Debt service			34,200	
Total Expenditures	105,364,522	943,270	34,200	4,737,851
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	6,852,154	7,521	(31,525)	(1,601,273)
OTHER FINANCING SOURCES/(USES)				
Operating transfers in	219,587		34,200	5,838,843
Operating transfers out	(5,828,247)	(34,200)	(14,596)	
Other sources	26,749			9,139
Other uses	(93,252)			(160,440)
Total Other Financing Sources/(Uses)	(5,675,163)	(34,200)	19,604	5,687,542
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	1,176,991	(26,679)	(11,921)	4,086,269
FUND BALANCE, BEGINNING OF YEAR	12,345,771	92,002	52,430	9,550,005
FUND BALANCE, END OF YEAR	\$ 13,522,762	\$ 65,323	\$ 40,509	\$ 13,636,274

The accompanying notes are an integral part of these financial statements.

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$ 22,246,103	\$ 30,725,268
3,149,921	71,754,096
<u>327,975</u>	<u>39,551,355</u>
<u>25,723,999</u>	<u>142,030,719</u>
	46,302,534
	22,754,926
	12,915,473
56,024	4,798,172
63,569	13,489,127
2,656	10,907,660
	<u>34,200</u>
<u>122,249</u>	<u>111,202,092</u>
<u>25,601,750</u>	<u>30,828,627</u>
4,500	6,097,130
(2,565)	(5,879,608)
	35,888
<u>(25,612,460)</u>	<u>(25,866,152)</u>
<u>(25,610,525)</u>	<u>(25,612,742)</u>
(8,775)	5,215,885
<u>356,793</u>	<u>22,397,001</u>
<u>\$ 348,018</u>	<u>\$ 27,612,886</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

ALL GOVERNMENTAL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2001

	General		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Federal revenues	\$ 11,435,989	\$ 8,479,165	\$ (2,956,824)
State revenues	67,753,500	66,040,223	(1,713,277)
Local revenues	37,776,493	37,697,288	(79,205)
Total Revenues	<u>116,965,982</u>	<u>112,216,676</u>	<u>(4,749,306)</u>
EXPENDITURES			
Current Expenditures			
Academic salaries	46,533,941	46,302,534	231,407
Classified salaries	23,492,369	22,293,042	1,199,327
Employee benefits	14,274,385	12,809,307	1,465,078
Books and supplies	5,167,294	4,452,070	715,224
Services and operating expenditures	15,280,515	13,266,367	2,014,148
Capital outlay	6,512,423	6,241,202	271,221
Debt service			
Total Expenditures	<u>111,260,927</u>	<u>105,364,522</u>	<u>5,896,405</u>
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	<u>5,705,055</u>	<u>6,852,154</u>	<u>1,147,099</u>
OTHER FINANCING SOURCES/(USES)			
Operating transfers in	162,086	219,587	57,501
Operating transfers out	(7,238,313)	(5,828,247)	1,410,066
Other sources	23,500	26,749	3,249
Other uses		(93,252)	(93,252)
Total Other Financing Sources/(Uses)	<u>(7,052,727)</u>	<u>(5,675,163)</u>	<u>1,377,564</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,347,672)</u>	<u>1,176,991</u>	<u>\$ 2,524,663</u>
FUND BALANCE, BEGINNING OF YEAR		<u>12,345,771</u>	
FUND BALANCE, END OF YEAR		<u>\$ 13,522,762</u>	

The accompanying notes are an integral part of these financial statements.

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 988,796	\$ 950,791	\$ (38,005)	\$ 2,800	\$ 2,675	\$ (125)
988,796	950,791	(38,005)	2,800	2,675	(125)
475,361	456,738	18,623			
106,017	105,980	37			
271,054	288,651	(17,597)			
102,072	91,901	10,171			
			34,200	34,200	
954,504	943,270	11,234	34,200	34,200	
34,292	7,521	(26,771)	(31,400)	(31,525)	(125)
(34,200)	(34,200)		34,200	34,200	
			(14,596)	(14,596)	
(34,200)	(34,200)		19,604	19,604	
\$ 92	(26,679)	\$ (26,771)	\$ (11,796)	(11,921)	\$ (125)
	92,002			52,430	
	\$ 65,323			\$ 40,509	

STATE CENTER COMMUNITY COLLEGE DISTRICT

ALL GOVERNMENTAL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2001

	Capital Projects		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Federal revenues			
State revenues	\$ 3,815,443	\$ 2,563,952	\$ (1,251,491)
Local revenues		572,626	572,626
Total Revenues	<u>3,815,443</u>	<u>3,136,578</u>	<u>(678,865)</u>
EXPENDITURES			
Current Expenditures			
Academic salaries			
Classified salaries	5,516	5,146	370
Employee benefits	230	186	44
Books and supplies	1,951	1,427	524
Services and operating expenditures	152,495	67,290	85,205
Capital outlay	11,556,287	4,663,802	6,892,485
Debt service			
Total Expenditures	<u>11,716,479</u>	<u>4,737,851</u>	<u>6,978,628</u>
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	<u>(7,901,036)</u>	<u>(1,601,273)</u>	<u>6,299,763</u>
OTHER FINANCING SOURCES/(USES)			
Operating transfers in		5,838,843	5,838,843
Operating transfers out			
Other sources		9,139	9,139
Other uses	(160,440)	(160,440)	
Total Other Financing Sources/(Uses)	<u>(160,440)</u>	<u>5,687,542</u>	<u>5,847,982</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	<u>\$ (8,061,476)</u>	<u>4,086,269</u>	<u>\$ 12,147,745</u>
FUND BALANCE, BEGINNING OF YEAR		9,550,005	
FUND BALANCE, END OF YEAR		<u>\$ 13,636,274</u>	

The accompanying notes are an integral part of these financial statements.

Total		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 11,435,989	\$ 8,479,165	\$ (2,956,824)
71,568,943	68,604,175	(2,964,768)
38,768,089	39,223,380	455,291
<u>121,773,021</u>	<u>116,306,720</u>	<u>(5,466,301)</u>
46,533,941	46,302,534	231,407
23,973,246	22,754,926	1,218,320
14,380,632	12,915,473	1,465,159
5,440,299	4,742,148	698,151
15,535,082	13,425,558	2,109,524
18,068,710	10,905,004	7,163,706
34,200	34,200	
<u>123,966,110</u>	<u>111,079,843</u>	<u>12,886,267</u>
<u>(2,193,089)</u>	<u>5,226,877</u>	<u>7,419,966</u>
196,286	6,092,630	5,896,344
(7,287,109)	(5,877,043)	1,410,066
23,500	35,888	12,388
<u>(160,440)</u>	<u>(253,692)</u>	<u>(93,252)</u>
<u>(7,227,763)</u>	<u>(2,217)</u>	<u>7,225,546</u>
(9,420,852)	5,224,660	14,645,512
92,002	22,040,208	21,948,206
<u>\$ (9,328,850)</u>	<u>\$ 27,264,868</u>	<u>\$ 36,593,718</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

PROPRIETARY FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS
 FOR THE YEAR ENDED JUNE 30, 2001

	Enterprise	Internal Service	
	Bookstores	Self- Insurance	Total
OPERATING REVENUES			
Sales	\$ 7,717,594		\$ 7,717,594
Charges for services	39,595	\$ 125,516	165,111
Cost of goods sold	(5,597,747)		(5,597,747)
Gross Profit	<u>2,159,442</u>	<u>125,516</u>	<u>2,284,958</u>
OPERATING EXPENSES			
Classified salaries	775,787		775,787
Employee benefits	165,624	8,503	174,127
Supplies	53,418		53,418
Services and other operating expenses	396,667	99,449	496,116
Depreciation	110,425		110,425
Total Operating Expenses	<u>1,501,921</u>	<u>107,952</u>	<u>1,609,873</u>
OPERATING INCOME	<u>657,521</u>	<u>17,564</u>	<u>675,085</u>
NONOPERATING REVENUES/(EXPENSES)			
Interest	7,079	207,151	214,230
Transfers out	(186,500)		(186,500)
Total Nonoperating Revenues (Expenses)	<u>(179,421)</u>	<u>207,151</u>	<u>27,730</u>
NET INCOME	478,100	224,715	702,815
RETAINED EARNINGS, BEGINNING OF YEAR	4,871,674	3,275,675	8,147,349
RETAINED EARNINGS, END OF YEAR	<u>\$ 5,349,774</u>	<u>\$ 3,500,390</u>	<u>\$ 8,850,164</u>

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

PROPRIETARY FUND TYPES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2001

	Enterprise	Internal Service	Total (Memorandum Only)
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$ 657,521	\$ 17,564	\$ 675,085
Adjustments to reconcile operating income to net cash flows from operating activities			
Depreciation	110,425		110,425
Changes in assets and liabilities (Increase)/decrease in:			
Accounts receivable	(85,953)	(8,270)	(94,223)
Prepaid	(1,906)		(1,906)
Inventory	40,659		40,659
Increase/(decrease) in:			
Accounts payable	(580)	7,500	6,920
Due to other funds	(78,471)		(78,471)
Net Cash Flows From Operating Activities	<u>641,695</u>	<u>16,794</u>	<u>658,489</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfer out to other funds	(186,500)		(186,500)
Buildings & Improvements	(269,629)		(269,629)
Net Cash Flows (Used by) Financing Activities	<u>(456,129)</u>		<u>(456,129)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Invesments		(223,945)	(223,945)
Interest income	7,079	207,151	214,230
Net Cash Flows/(Used by) Investing Activities	<u>7,079</u>	<u>(16,794)</u>	<u>(9,715)</u>
NET INCREASE IN CASH	192,645		192,645
CASH, BEGINNING OF YEAR	1,622,545		1,622,545
CASH, END OF YEAR	<u>\$ 1,815,190</u>	<u>\$ -</u>	<u>\$ 1,815,190</u>

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the State Center Community College District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants, except that a complete historical cost record of fixed assets has not been maintained. The State Center Community College District accounts for its financial transactions in accordance with the policies and procedures of the California State Chancellor's Office Budget and Accounting Manual.

A. Financial Reporting Entity

The State Center Community College District provides higher education in the Counties of Fresno, Madera, Tulare, and Kings, State of California. The District consists of two colleges located in Fresno and in Reedley, as well as several satellite facilities located in Clovis, Madera, and Oakhurst, California.

The District includes all funds and account groups that are controlled by or dependent on the District's governing board for financial reporting purposes. The District has considered all potential component units in determining how to define the reporting entity using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District accounts are organized into fund types and account groups as follows:

Governmental Funds

- General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Fund is used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.
- Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.
- Capital Projects Fund is used to account for the acquisition and/or construction of all major governmental general fixed assets.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

Proprietary Funds

- Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.
- Internal Service Fund (Self-insurance) is used to account for services rendered on a cost-reimbursement basis within the District.

Fiduciary Funds

- Expendable Trust Funds are used to account for assets held by the District as trustee.
- Agency Funds are used to account for assets held by the District in an agency relationship.

Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheet. Their reported fund balance is considered a measure of "available spendable resources." Thus, the fixed assets and long-term liabilities associated with governmental funds and expendable trust funds are accounted for in the account groups of the District.

- General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of the donation. No depreciation is recorded on general fixed assets.
- The General Long-term Debt Account Group is used to account for long-term liabilities expected to be financed from governmental funds.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

Governmental funds are generally accounted for using the modified accrual basis of accounting. Their revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered), except for unmatured interest on general long-term debt, which is recognized when due.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

Fiduciary fund assets and liabilities are also accounted for on the modified accrual basis.

Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when the related liabilities are incurred.

The District applies all Governmental Accounting Standards Board (GASB) pronouncements as well as the Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

D. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts a tentative operating budget no later than July 1 in accordance with state law. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. It is this final revised budget that is presented in these financial statements. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

E. Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances were liquidated at June 30 since they do not constitute expenditures or liabilities.

F. Inventory

Inventory in the cafeteria fund is valued at current cost. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are withdrawn from the stores inventory for consumption. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

Inventory in the District's bookstore fund consists of books, instructional materials, and sundry items held for resale to students and staff of the College. Inventory is valued at current cost utilizing the purchase method. Cost is recorded as an expenditure at the time the items are withdrawn from inventory and sold.

G. Prepaid Expenditures

Prepaid expenditures or expenses represent payments made to vendors for services that will benefit periods beyond June 30.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

H. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The amount of the liability expected to be paid is recognized in the general long-term debt account group.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees, therefore, are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to both certificated and classified members. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave and certificated members receive full credit for unused sick leave based on contracted duty days at retirement.

I. Fund Balance Reserves, Restrictions and Designations

Reservations of the ending fund balance indicate the portions of fund balance not available for appropriation.

Restriction of the ending fund balance indicates amounts legally segregated for a specific future use.

Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period.

J. Property, Plant and Equipment

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group. Property, plant and equipment acquired or constructed for general governmental operations is recorded as an expenditure in the fund making the expenditure and capitalized at cost in the General Fixed Assets Account Group.

Property, plant and equipment acquired for proprietary funds are capitalized in the respective funds to which it applies.

Property, plant and equipment is stated at cost. Where cost could not be determined from available records, estimated historical cost was used to record the estimated value of the assets. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer.

Depreciation of exhaustible fixed assets used by proprietary funds is charged as an expense against operations, and accumulated depreciation is reported on the proprietary funds' balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

The estimated useful lives for each major class of depreciable fixed assets are as follows:

Buildings	10 – 20 years
Equipment	2 – 15 years

K. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on January 1 and March 1. Unsecured property taxes are payable in one installment on or before August 31. The various counties bill and collect the taxes for the District. The District recognizes tax revenues when received.

L. Statement of Cash Flows

For the purposes of the Statement of Cash Flows, the internal service fund and enterprise fund consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

M. Deferred Revenue

Deferred revenue arises when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

N. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

O. Total (Memorandum Only) Columns on Combined Statements

The Combined Financial Statements include total columns captioned as "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #2 – CASH

Cash at June 30, 2001, is presented below and categorized separately to give an indication of the level of risk assessment with each deposit:

	Bank Balance - Category *			Total	Carrying Amount
	1	2	3		
Categorized Deposits					
Cash on hand and in banks	\$ 124,864		\$ 4,872,038	\$ 4,996,902	\$ 3,319,676
Cash in revolving fund	135,551			135,551	219,830
Cash awaiting deposits	189,246			189,246	143,630
Total Deposits	<u>\$ 449,661</u>		<u>\$ 4,872,038</u>	<u>\$ 5,321,699</u>	<u>\$ 3,683,136</u>

*These categories are as follows:

- Category 1: Insured or collateralized with securities held by the District or by its agent in the District's name.
- Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- Category 3: Uncollateralized. This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name. Cash balances held in banks are insured up to \$100,000 by the Federal Depository Insurance Corporation.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2001

NOTE #3 – INVESTMENTS

Under provisions of California Government Code Sections 53601 and 53602 and the District's Board Policy, the District may invest in the following types of investments:

Securities of the U.S. government or its agencies
Negotiable Certificates of Deposit
Local Agency Investment Fund (State pool) Deposits
Passbook Savings Account Demand Deposits

Investments at June 30, 2001, held on behalf of the District are presented below:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Uncategorized		
Franklin U. S. Government Fund	\$ 53,337	\$ 53,298
Federal Mutual Funds	5,000,000	5,000,000
Cash in County Treasury	31,414,547	31,414,547
Total	<u>\$ 36,467,884</u>	<u>\$ 36,467,845</u>

The District maintains its investments with the county treasurer. The county treasurer pools these funds with other governmental agencies and invests in various investment vehicles. These pooled funds are carried at cost. Any investment losses are proportionally shared by all funds in the pool.

The District is authorized to make direct investments in local agency bonds, notes or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies/certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Deposits with county treasurer is an external investment pool sponsored by the County of Fresno. Educational agencies are required to deposit all receipts and collections of monies with their county treasurer (Education Code Section 41001). Therefore, the District is considered to be an involuntary participant in an external investment pool. County deposits are not required to be categorized. The pool sponsor provided the fair value for these deposits.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE #4 – ACCOUNTS RECEIVABLE

Receivables at June 30, 2001, consist of the following:

	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Fiduciary	Total
Federal Government							
Categorical aid	\$2,413,506					\$ 122,400	\$2,535,906
Categorical prior year	350,495						350,495
State Government							
Apportionment	78,854						78,854
Categorical aid	587,710						587,710
Other state	1,609,072			\$ 151,982			1,761,054
Local Sources							
Student Fees	933,798	\$ 60,960				420,301	1,415,059
Interest	306,532	1,740	\$ 559	139,139	\$ 47,569	5	495,544
Other local	761,195			753	341,576	36,190	1,139,714
Total	<u>\$7,041,162</u>	<u>\$ 62,700</u>	<u>\$ 559</u>	<u>\$ 291,874</u>	<u>\$ 389,145</u>	<u>\$ 578,896</u>	<u>\$8,364,336</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE #5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due To/Due From)

Individual fund interfund receivable and payable balances at June 30, 2001, are as follows:

Funds	Interfund Receivables	Interfund Payables
General Fund	\$ 963,571	\$ 2,471,292
Dormitory Revenue Fund		33,897
Cafeteria Fund		124,496
Capital Projects Fund	2,336,753	
Co-Curricular - Agency	103,864	9,466
Enterprise Fund		9,130
Scholarship and Loan Fund	43,994	148,681
Student Financial Aid	28,169	682,045
Associated Students Fund	72,341	69,685
Total	\$ 3,548,692	\$ 3,548,692

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

B. Operating Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for the year ended June 30, 2001, are as follows:

The General fund transferred to the Capital Projects fund to fund the District's share of scheduled maintenance projects and miscellaneous capital projects.	\$ 5,824,247
The General fund transferred to the Scholarship & Loan.	4,000
The Bookstore fund transferred to the General fund to fund co-curricular activities.	186,500
The Dormitory Revenue fund transferred to the Debt Service fund for annual payment on bond debt.	34,200
The Bond Redemption fund transferred surplus interest earnings to the Capital Projects.	14,596
The Co-Curricular - Agency fund transferred to the General fund to fund a capital project.	32,087
The Associated Student Body - Trust fund transferred to the Associated Student Body - Agency fund for allocation to student clubs.	1,065
The Associated Student Body - Trust fund transferred to the General fund to fund co-curricular activities.	1,000
The Associated Student Body - Trust fund transferred to the Scholarship & Loan - Trust for scholarships.	500
Total	<u>\$ 6,098,195</u>

Summary

	<u>Transfer In</u>	<u>Transfer Out</u>
General	\$ 219,587	\$ 5,828,247
Special Revenue		34,200
Debt Service	34,200	14,596
Capital Projects	5,838,843	
Expendable Trusts	4,500	2,565
Subtotal	<u>6,097,130</u>	<u>5,879,608</u>
Proprietary		186,500
Agency	1,065	32,087
Total	<u>\$ 6,098,195</u>	<u>\$ 6,098,195</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE #6 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2001, consists of the following:

	General	Special Revenue	Capital Projects	Enterprise	Self Insurance	Trust and Agency	Total
Vendor invoices	\$2,608,119	\$ 14,562	\$326,849	\$ 56,924	\$ 7,500	\$ 85,426	\$3,099,380
Accrued payroll	3,046,389						3,046,389
Federal Payables	5,492						5,492
State Payables	217,852						217,852
Total	<u>\$5,877,852</u>	<u>\$ 14,562</u>	<u>\$326,849</u>	<u>\$ 56,924</u>	<u>\$ 7,500</u>	<u>\$ 85,426</u>	<u>\$6,369,113</u>

NOTE #7 – DEFERRED REVENUE

Deferred revenue at June 30, 2001, consists of the following:

	General	Special Revenue	Fiduciary	Total
Federal financial assistance	\$ 60,554		\$ 1,274	\$ 61,828
State categorical aid	1,386,263			1,386,263
Student enrollment, tuition, parking, and health fees	2,423,856			2,423,856
Local	39,496	\$ 16,840		56,336
Total	<u>\$ 3,910,169</u>	<u>\$ 16,840</u>	<u>\$ 1,274</u>	<u>\$ 3,928,283</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #8 – FUND BALANCES

Fund balances are composed of the following elements:

	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency
Reserved					
Revolving cash	\$ 129,007	\$ 9,500			\$ 16,619
Stores inventory		20,699			
Prepaid expenditures	343,999			\$ 87,862	
Restricted programs	6,167,207				72,841
Total Reserved	<u>6,640,213</u>	<u>30,199</u>		<u>87,862</u>	<u>89,460</u>
Unreserved					
Designated					
Capital outlay				13,063,990	
Debt repayment			\$ 40,509	484,422	
General reserves	5,564,301				
Total Designated	<u>5,564,301</u>		<u>40,509</u>	<u>13,548,412</u>	
Undesignated	1,318,248	35,124			258,558
Total Unreserved	<u>6,882,549</u>	<u>35,124</u>	<u>40,509</u>	<u>13,548,412</u>	<u>258,558</u>
Total	<u>\$ 13,522,762</u>	<u>\$ 65,323</u>	<u>\$ 40,509</u>	<u>\$ 13,636,274</u>	<u>\$ 348,018</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE #9 – GENERAL LONG-TERM DEBT

A. Long-Term Debt Summary

A schedule of changes in long-term debt for the year ended June 30, 2001, is shown below:

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Revenue bonds	\$ 155,000		\$ 30,000	\$ 125,000
Accumulated vacation - net	1,359,056		67,387	1,291,669
Retiree benefits	13,333,403	\$ 823,023		14,156,426
Lease purchase option	608,755		124,333	484,422
	<u>\$ 15,456,214</u>	<u>\$ 823,023</u>	<u>\$ 221,720</u>	<u>16,057,517</u>
Amount currently available and reserved for retirement of general long-term debt Debt service fund				40,509
Amount to be provided for retirement of general long-term debt				<u>\$ 16,017,008</u>

B. Bonded Debt

The outstanding Reedley College dormitory revenue bonded debt of State Center Community College District as of June 30, 2001, is:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding Beginning of Year	Redeemed	Bonds Outstanding End of Year
1968	2004	3%	\$ 860,000	<u>\$ 155,000</u>	<u>\$ (30,000)</u>	<u>\$ 125,000</u>

The annual requirements to amortize revenue bonds payable, outstanding as of June 30, 2001, are as follows:

Fiscal Year	Principal	Interest	Total
2002	\$ 30,000	\$ 3,300	\$ 33,300
2003	30,000	2,400	32,400
2004	30,000	1,500	31,500
2005	35,000	525	35,525
	<u>\$ 125,000</u>	<u>\$ 7,725</u>	<u>\$ 132,725</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

C. Accumulated Unpaid Employee Compensation

The long-term portion of accumulated unpaid employee compensation for the District at June 30, 2001, amounted to \$1,291,669.

D. Retiree Benefits

Certificated retirees are eligible at age 55 with at least ten years of service. Benefits are payable until age 65, unless the employee has at least 15 years of service, in which case the payments continue for life. Classified retirees are eligible at age 50 with at least ten years of service. Classified employees who have more than 15 years but less than 20 years have benefits continue only until age 70. Classified employees with 20 or more years of service receive payments for life.

The District's cost for retirees less than age 65 is limited to \$2,400 per year. The District's cost for retirees over age 65 is limited to \$1,500 per year, increased by two percent per year from 1987. Currently, the District is paying these costs on a "pay-as-you-go" basis.

The District had an actuarial study completed July 2000. The accumulated future liability as of June 30, 2001, amounts to \$14,156,426.

E. Capital Leases

The District's liability on lease agreements with options to purchase are summarized below:

	Clovis Center	Fir Avenue	Total
Balance, Beginning of Year	\$ 303,755	\$ 305,000	\$ 608,755
Payments	69,333	55,000	124,333
Balance, End of Year	<u>\$ 234,422</u>	<u>\$ 250,000</u>	<u>\$ 484,422</u>

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2002	\$ 157,057
2003	158,462
2004	159,492
2005	72,274
Subtotal	<u>547,285</u>
Less: Amount Representing Interest	<u>(62,863)</u>
Present Value of Minimum Lease Payments	<u>\$ 484,422</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #10 – FIXED ASSETS

A. General Fixed Assets

A summary of general fixed assets for the year ended June 30, 2001, follows:

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Land	\$ 9,717,301			\$ 9,717,301
Sites and improvements	13,276,573	\$ 139,728		13,416,301
Building and improvements	80,609,572	1,236,891		81,846,463
Construction in progress	13,468,729	4,898,290	\$15,490,291	2,876,728
Equipment	22,349,011	4,864,582	13,972	27,199,621
Total	<u>\$ 139,421,186</u>	<u>\$ 11,139,491</u>	<u>\$ 15,504,263</u>	<u>\$ 135,056,414</u>

B. Fixed Assets

A summary of fixed assets for the proprietary funds for the year ended June 30, 2001, follows:

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Building and improvements	\$ 1,937,832	\$ 23,479		\$ 1,961,311
Fixtures and equipment	379,564	273,777	\$ 27,626	625,715
Accumulated Depreciation	(765,967)	(136,868)	(23,210)	(879,625)
Total	<u>\$ 1,551,429</u>	<u>\$ 160,388</u>	<u>\$ 4,416</u>	<u>\$ 1,707,401</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #11 – PRIOR PERIOD ADJUSTMENTS

The prior period adjustments for the 2000-2001 fiscal year were as follows:

A. General Fund

To reclass Co-curricular Agency activities	\$ 12,553
To adjust prior year grant receivables	16,430
To adjust prior year estimates on receivables	53,498
Total	<u>\$ 82,481</u>

B. Trusts and Agencies

To adjust prior year estimates on receivables	<u>\$ (80,859)</u>
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NOTE #12 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the Public Employees' Retirement System (PERS).

A. PERS

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2001

Funding Policy

Active plan members are required to contribute 7.0 percent of their salary (prior to January 1, 2001, 7.0 percent of monthly salary over \$133.33 if the member participates in Social Security) and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal 1999-2000 was zero percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District made no contributions to CalPERS for the fiscal years ending June 30, 2001, 2000, and 1999, which equals 100 percent of the required contributions for each year.

B. STRS

Plan Description

The District contributes to the California State Teachers' Retirement System (STRS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Blvd., Sacramento, CA 95826.

Funding Policy

Active plan members are required to contribute 8.0 percent of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by STRS Teachers' Retirement Board. The required employer contribution rate for fiscal 2000-2001 was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to STRS for the fiscal years ending June 30, 2001, 2000, and 1999, were \$3,095,066, \$2,745,722, and \$2,513,894, respectively, and equal 100 percent of the required contributions for each year.

C. PARS

Active plan members are required to contribute 4.3 percent of their salary and the State Center Community College District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the PARS Board of Administration. The required employer contribution rate for fiscal year 2000-2001 was 3.2 percent of annual payroll. The contribution requirements of the plan members are established by state statute. The State Center community College District's contributions to PARS for the fiscal years ending June 30, 2001, 2000, and 1999, were \$185,225, \$203,504, and \$186,286, respectively, and equal 100 percent of the required contributions for each year.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #13 – RISK MANAGEMENT

A. Description

The District's risk management activities are recorded in the General and Self-Insurance Funds. The purpose of the fund is to administer employee life, health, property and liability, workers' compensation, and disability insurance programs of the District. The District participates in the Valley Insurance Program and the Fresno Area Self-Insurance Benefit Organization JPA's. Refer to Note #15 for additional information regarding the JPA's.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

B. Self-Insurance Fund

The District established the Self-Insurance Fund on October 1, 1979, to provide long-term disability benefits for employees and their eligible dependents and to provide retirement benefits. Fund revenues are derived from charges to other funds of the District based on an estimated cost per employee basis. Expenditures are primarily for claims, administration charges, and agent's fees. Retained earnings for retiree benefits totaling \$3,500,390 was recorded as of June 30, 2001.

NOTE #14 – COMMITMENTS AND CONTINGENCIES

A. Litigation

In the opinion of management and legal counsel, the disposition of any litigation pending will not have a material effect on the District's financial statements.

B. State and Federal Allowances, Awards and Grants

The District has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, in the opinion of management any required reimbursements will not be material.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

C. Construction Commitments

As of June 30, 2001, the District had the following construction in progress with respect to the unfinished capital projects:

	Project Authorization	Expended to June 30, 2001	Committed
Repaving of Parking Lots	\$ 487,442	\$ 339,977	\$ 147,465
Madera On-site	881,000	797,544	83,456
Other	5,175,662	1,828,510	3,347,152
Totals	<u>\$ 6,544,104</u>	<u>\$ 2,966,031</u>	<u>3,578,073</u>
To be funded by State			<u>1,870,880</u>
To be paid from District designated balance			<u>\$ 1,707,193</u>

NOTE #15 – PARTICIPATION IN PUBLIC ENTITY RISK POOLS AND JOINT POWERS AUTHORITIES

The District is a member of the Valley Insurance Program and Fresno Area Self-Insurance Benefit Organization public entity risk pools. The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District and the pools are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

A. <u>Entity</u>	Valley Insurance Program (VIP)	Fresno Area Self-Insured Benefits Organization (FASBO)
B. <u>Purpose</u>	Arranges for and provides workers' compensation and property and liability insurance for its members.	Arranges for and provides a program of employee health coverage: medical, dental, and prescription coverage.
C. <u>Participants</u>	Members of participating districts.	Members of participating districts.
D. <u>Governing Board</u>	Consisting of two representatives from each member district.	Consisting of a representative from each member district.
E. <u>Condensed Audited Financial Information Follows</u>		
	<u>September 30, 2000</u>	<u>September 30, 2000</u>
Assets	\$ 8,101,353	\$ 1,210,081
Liabilities	4,036,301	912,184
Fund Equity	<u>\$ 4,065,052</u>	<u>\$ 297,897</u>
Revenues	3,159,152	8,591,841
Expenses	3,497,820	8,079,401
Net Increase/(Decrease) in Fund Equity	<u>\$ (338,668)</u>	<u>\$ 512,440</u>

None of the JPAs had long-term debts outstanding at September 30, 2000. The District's share of year end assets, liabilities or fund equity has not been calculated.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

NOTE #16 – SUBSEQUENT EVENT

The District issued \$4,880,000 of Tax and Revenue Anticipation Notes dated July 3, 2001. The notes mature on June 28, 2002, and were issued at an interest rate of 5.10 percent with a yield of 2.60 percent. The notes were sold to supplement cash flow.

Repayment requirements are that a percentage of principal and interest be deposited for the amounts withdrawn with the Fiscal Agent each month beginning January 1, 2002, until 100 percent of principal and interest due is on account as of July 2, 2002.

NOTE #17 – EXPENDITURES (BUDGET VERSUS ACTUAL)

At June 30, 2001, the following District funds exceeded the budgeted amounts as follows:

Fund	Expenditures and Other Uses		
	Budget	Actual	Excess
Cafeteria			
Classified salaries	\$ 271,794	\$ 282,423	\$ 10,629
Books and supplies	\$ 255,244	\$ 276,383	\$ 21,139

NOTE #18 – NEW ACCOUNTING PRONOUNCEMENT

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement of Financial Accounting Standard No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes financial reporting standards for state and local governments, including states, cities, towns, villages and special-purpose governments such as school districts and public utilities. Specifically the basic financial statements and required supplementary information (RSI) for general-purpose governments should consist of:

- A. Management's Discussion and Analysis (MD&A)
- B. Basic Financial Statements which include:
 - Government-wide financial statements prepared using the economic measurement focus and the accrual basis of accountings.
 - Fund financial statements prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2001

- Required supplementary information.
- C. The requirements of this statement are effective in three phases based on a government's total annual revenues for the year ended June 30, 1999, with earlier application encouraged. These phases are as follows:
- Phase I: Districts with total revenue of \$100 million or more are required to implement for the year ending June 30, 2002.
- Phase II: Districts with total revenue of at least \$10 million but less than \$100 million are required to implement for the year ending June 30, 2003.
- Phase III: Districts with total revenue of less than \$10 million are required to implement for the year ending June 30, 2004.

Based on the above criteria, the District expects to adopt the provisions of this statement for the fiscal year ending June 30, 2002. While the District believes the adoption of this statement will have a significant impact on how the District's financial position and results of operations is presented in its annual financial statements, the District has not determined the full impact of the adoption.

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STATE CENTER COMMUNITY COLLEGE DISTRICT

SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2001

	Dormitory Revenue	Cafeteria	Total
ASSETS			
Cash	\$ 7,609	\$ 22,168	\$ 29,777
Investments	39,676	102,266	141,942
Accounts receivable	20,390	42,310	62,700
Inventory		20,699	20,699
Total Assets	<u>\$ 67,675</u>	<u>\$ 187,443</u>	<u>\$ 255,118</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	4,785	9,777	14,562
Due to other funds	33,897	124,496	158,393
Deferred revenue	16,840		16,840
Total Liabilities	<u>55,522</u>	<u>134,273</u>	<u>189,795</u>
FUND EQUITY			
Fund balances			
Reserved		30,199	30,199
Undesignated	12,153	22,971	35,124
Total Fund Equity	<u>12,153</u>	<u>53,170</u>	<u>65,323</u>
Total Liabilities and Fund Equity	<u>\$ 67,675</u>	<u>\$ 187,443</u>	<u>\$ 255,118</u>

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2001

	Dormitory Revenue		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Local revenues	\$ 376,690	\$ 310,355	\$ (66,335)
Total Revenues	<u>376,690</u>	<u>310,355</u>	<u>(66,335)</u>
EXPENDITURES			
Current Expenditures			
Classified salaries	203,567	174,315	29,252
Employee benefits	35,231	35,194	37
Books and supplies	15,810	12,268	3,542
Services and operating expenditures	87,790	77,621	10,169
Total Expenditures	<u>342,398</u>	<u>299,398</u>	<u>43,000</u>
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	<u>34,292</u>	<u>10,957</u>	<u>(23,335)</u>
OTHER FINANCING SOURCES/(USES)			
Operating transfers out	<u>(34,200)</u>	<u>(34,200)</u>	
Total Other Financing Sources/(Uses)	<u>34,200</u>	<u>34,200</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER) EXPENDITURES AND OTHER USES	92	(23,243)	(23,335)
FUND BALANCE, BEGINNING OF YEAR	<u>35,396</u>	<u>35,396</u>	
FUND BALANCE, END OF YEAR	<u>\$ 35,488</u>	<u>\$ 12,153</u>	<u>\$ (23,335)</u>

The accompanying notes are an integral part of these financial statements.

Cafeteria			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 612,106	\$ 640,436	\$ 28,330	\$ 988,796	\$ 950,791	\$ (38,005)
612,106	640,436	28,330	988,796	950,791	(38,005)
271,794	282,423	(10,629)	475,361	456,738	18,623
70,786	70,786		106,017	105,980	37
255,244	276,383	(21,139)	271,054	288,651	(17,597)
14,282	14,280	2	102,072	91,901	10,171
612,106	643,872	(31,766)	954,504	943,270	11,234
	(3,436)	(3,436)	34,292	7,521	(26,771)
			(34,200)	(34,200)	
			34,200	34,200	
	(3,436)	(3,436)	92	(26,679)	(26,771)
56,606	56,606		92,002	92,002	
\$ 56,606	\$ 53,170	\$ (3,436)	\$ 92,094	\$ 65,323	\$ (26,771)

STATE CENTER COMMUNITY COLLEGE DISTRICT

ENTERPRISE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2001

	Fresno City College Bookstore	Reedley City College Bookstore	Total
ASSETS			
Cash	\$ 1,570,857	\$ 244,333	\$ 1,815,190
Accounts receivable	138,884	202,692	341,576
Inventory	1,075,663	469,713	1,545,376
Prepaid expenses	3,396	2,889	6,285
Fixed assets (net)	1,498,033	209,368	1,707,401
Total Assets	<u>\$ 4,286,833</u>	<u>\$ 1,128,995</u>	<u>\$ 5,415,828</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	36,823	20,101	56,924
Due to other funds	5,430	3,700	9,130
Total Liabilities	<u>42,253</u>	<u>23,801</u>	<u>66,054</u>
FUND EQUITY			
Retained earnings	4,244,580	1,105,194	5,349,774
Total Liabilities and Fund Equity	<u>\$ 4,286,833</u>	<u>\$ 1,128,995</u>	<u>\$ 5,415,828</u>

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

ENTERPRISE FUND TYPES

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 2001

	Fresno City College Bookstore	Reedley City College Bookstore	Total
OPERATING REVENUES			
Sales	\$ 5,255,000	\$ 2,462,594	\$ 7,717,594
Charges for services	28,010	11,585	39,595
Cost of goods sold	(3,824,449)	(1,773,298)	(5,597,747)
Gross Profit	1,458,561	700,881	2,159,442
OPERATING EXPENSES			
Classified salaries	521,152	254,635	775,787
Employee benefits	111,845	53,779	165,624
Supplies	37,846	15,572	53,418
Services and other operating expenses	276,402	120,265	396,667
Depreciation	103,672	6,753	110,425
Total Operating Expenses	1,050,917	451,004	1,501,921
OPERATING INCOME	407,644	249,877	657,521
NONOPERATING REVENUES/(EXPENSES)			
Interest	4,279	2,800	7,079
Transfers out	(137,500)	(49,000)	(186,500)
Total Nonoperating Revenues (Expenses)	(133,221)	(46,200)	(179,421)
NET INCOME	274,423	203,677	478,100
RETAINED EARNINGS, BEGINNING OF YEAR	3,970,157	901,517	4,871,674
RETAINED EARNINGS, END OF YEAR	\$ 4,244,580	\$ 1,105,194	\$ 5,349,774

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

PROPRIETARY FUNDS

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2001

	Fresno City College Bookstore	Reedley City College Bookstore	Total (Memorandum Only)
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$ 407,643	\$ 249,878	\$ 657,521
Adjustments to reconcile operating income to net cash flows from operating activities			
Depreciation	103,672	6,753	110,425
Changes in assets and liabilities (Increase)/Decrease in:			
Accounts receivable	13,500	(99,453)	(85,953)
Prepaid Expenses	834	(2,740)	(1,906)
Inventory	37,930	2,729	40,659
Increase/(decrease) in:			
Accounts payable	3,072	(3,652)	(580)
Due to other funds	(51,041)	(27,430)	(78,471)
Cash flows from Operating Activities	<u>515,610</u>	<u>126,085</u>	<u>641,695</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING			
Transfers Out	(137,500)	(49,000)	(186,500)
Buildings and Improvements	(196,574)	(73,055)	(269,629)
Cash flows from Capital and Related Financing	<u>(334,074)</u>	<u>(122,055)</u>	<u>(456,129)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	4,279	2,800	7,079
Cash flows from Investing Activities	<u>4,279</u>	<u>2,800</u>	<u>7,079</u>
NET INCREASE IN CASH	<u>185,815</u>	<u>6,830</u>	<u>192,645</u>
CASH, BEGINNING OF YEAR	<u>1,385,042</u>	<u>237,503</u>	<u>1,622,545</u>
CASH, END OF YEAR	<u>\$ 1,570,857</u>	<u>\$ 244,333</u>	<u>\$ 1,815,190</u>

The accompanying notes are an integral part of these financial statements.

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STATE CENTER COMMUNITY COLLEGE DISTRICT

FIDUCIARY FUND TYPES
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001

	Trust Funds		
	Associated Student Funds	Student Financial Aid Fund	Scholarship and Loan Fund
ASSETS			
CASH ON HAND AND IN BANKS			
Cash in Banks	\$ 194,478	\$ 378,603	\$ 165,211
Accounts Receivable	275	417,187	35,920
Due From Other Funds	191	28,169	10,290
Total Assets	<u>\$ 194,944</u>	<u>\$ 823,959</u>	<u>\$ 211,421</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	15	37,193	750
Due to Other Funds	69,685	682,045	59,464
Deferred Revenue		1,274	
Due to Student Groups	31,880		
Total Liabilities	<u>101,580</u>	<u>720,512</u>	<u>60,214</u>
FUND BALANCE	<u>93,364</u>	<u>103,447</u>	<u>151,207</u>
Total Liabilities and Fund Balance	<u>\$ 194,944</u>	<u>\$ 823,959</u>	<u>\$ 211,421</u>

The accompanying notes are an integral part of these financial statements.

Agency Funds			Total (Memorandum Only)
Associated Student Funds	Scholarship and Loan Fund	Other Student Organization Funds	
\$ 37,268		\$ 208,303	\$ 983,863
	\$ 122,400	3,114	578,896
72,150	33,704	103,864	248,368
<u>\$ 109,418</u>	<u>\$ 156,104</u>	<u>\$ 315,281</u>	<u>\$ 1,811,127</u>
27,582		19,886	85,426
	89,217	9,466	909,877
			1,274
81,836	66,887	285,929	466,532
<u>109,418</u>	<u>156,104</u>	<u>315,281</u>	<u>1,463,109</u>
			348,018
<u>\$ 109,418</u>	<u>\$ 156,104</u>	<u>\$ 315,281</u>	<u>\$ 1,811,127</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

FIDUCIARY FUND TYPES

EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2001

	Associated Student Funds	Student Financial Aid Fund	Scholarship and Loan Fund	Total (Memorandum Only)
REVENUES				
Federal		\$22,246,103		\$ 22,246,103
State		3,104,120	\$ 45,801	3,149,921
Local	\$ 109,500	479	217,996	327,975
Total Revenues	<u>109,500</u>	<u>25,350,702</u>	<u>263,797</u>	<u>25,723,999</u>
EXPENDITURES				
Supplies and Materials	56,024			56,024
Operating Expenses	33,994		29,575	63,569
Capital Outlay	2,656			2,656
Total Expenditures	<u>92,674</u>		<u>29,575</u>	<u>122,249</u>
EXCESS OF REVENUES OVER/ (UNDER) EXPENDITURES	<u>16,826</u>	<u>25,350,702</u>	<u>234,222</u>	<u>25,601,750</u>
OTHER FINANCING SOURCES/(USES)				
Operating transfers in			4,500	4,500
Operating transfers out	(2,565)			(2,565)
Other uses		(25,350,223)	(262,237)	(25,612,460)
Total other Financing Sources/(Uses)	<u>(2,565)</u>	<u>(25,350,223)</u>	<u>(257,737)</u>	<u>(25,610,525)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER/(UNDER)	14,261	479	(23,515)	(8,775)
FUND BALANCE, BEGINNING OF YEAR	79,103	102,968	174,722	356,793
FUND BALANCE, END OF YEAR	<u>\$ 93,364</u>	<u>\$ 103,447</u>	<u>\$ 151,207</u>	<u>\$ 348,018</u>

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

FIDUCIARY FUND TYPES

AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2001

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
<u>Associated Student Body Funds</u>				
ASSETS				
Cash on hand and in banks	\$ 31,453	\$ 125,064	\$ 119,249	\$ 37,268
Accounts Receivable	205		205	
Due From Other Funds	67,046	72,150	67,046	72,150
Total Assets	<u>\$ 98,704</u>	<u>\$ 197,214</u>	<u>\$ 186,500</u>	<u>\$ 109,418</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	22,128	27,582	22,128	27,582
Due To Other Funds	203		203	
Due To Student Groups	76,373	125,106	119,643	81,836
Total Liabilities	<u>98,704</u>	<u>152,688</u>	<u>141,974</u>	<u>109,418</u>
FUND BALANCE				
Total Liabilities and Fund Balance	<u>\$ 98,704</u>	<u>\$ 152,688</u>	<u>\$ 141,974</u>	<u>\$ 109,418</u>
<u>Scholarships and Loan Funds</u>				
ASSETS				
Cash on hand and in banks	\$ 152,041	\$ 643,419	\$ 795,460	
Accounts Receivable	57,732	122,400	57,732	\$ 122,400
Due From Other Funds	33,742	33,704	33,742	33,704
Total Assets	<u>\$ 243,515</u>	<u>\$ 799,523</u>	<u>\$ 886,934</u>	<u>\$ 156,104</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	42		42	
Due To Other Funds	123,792	89,217	123,792	89,217
Due To Student Groups	119,681	643,884	696,678	66,887
Total Liabilities	<u>243,515</u>	<u>733,101</u>	<u>820,512</u>	<u>156,104</u>
FUND BALANCE				
Total Liabilities and Fund Balance	<u>\$ 243,515</u>	<u>\$ 733,101</u>	<u>\$ 820,512</u>	<u>\$ 156,104</u>

The accompanying notes are an integral part of these financial statements.

STATE CENTER COMMUNITY COLLEGE DISTRICT

FIDUCIARY FUND TYPES

AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
<u>Other Student Organization Funds</u>				
ASSETS				
Cash on hand and in banks	\$ 175,730	\$ 346,599	\$ 314,026	\$ 208,303
Accounts Receivable	17,025	3,114	17,025	3,114
Due From Other Funds	109,022	103,864	109,022	103,864
Total Assets	<u>\$ 301,777</u>	<u>\$ 453,577</u>	<u>\$ 440,073</u>	<u>\$ 315,281</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	27	19,886	27	19,886
Due To Other Funds	4,591	9,466	4,591	9,466
Due To Student Groups	297,159	366,026	377,256	285,929
Total Liabilities	<u>301,777</u>	<u>395,378</u>	<u>381,874</u>	<u>315,281</u>
FUND BALANCE				
Total Liabilities and Fund Balance	<u>\$ 301,777</u>	<u>\$ 395,378</u>	<u>\$ 381,874</u>	<u>\$ 315,281</u>

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Catalog Number	Program Entitlements		
		Current Year	Prior Year	Total Entitlement
U.S. DEPT OF AGRICULTURE				
Passed through CDE:				
ICOP in Agriculture	10.223	\$ 20,509		\$ 20,509
Child Care Food Services	10.558	36,846		36,846
USDA Summer Meals	10.559	4,117		4,117
Nutrition Education Training	10.564	29,247		29,247
Subtotal				
U.S. DEPT OF COMMERCE				
Direct Program				
University Center Export Program	11.303	42,143		42,143
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
Passed through Georgetown University:				
CASS (Cycle 98)	13.876	19,244		19,244
CASS (Cycle 99)	13.876	259,200		259,200
CASS (Cycle 00)	13.876	211,200		211,200
Subtotal				
U.S. DEPT OF JUSTICE				
Direct Program				
COPS Universal Hiring Grant	16.710	30,815		30,815

See accompanying note to supplementary information.

Program Revenues

Cash Received	Accounts Receivable	Deferred Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 1,115		\$ 72		\$ 1,043	\$ 1,043
21,942	\$ 14,904			36,846	36,846
4,117				4,117	4,117
	26,867			26,867	26,867
<u>27,174</u>	<u>41,771</u>	<u>72</u>		<u>68,873</u>	<u>68,873</u>
	<u>42,138</u>			<u>42,138</u>	<u>42,138</u>
19,244				19,244	19,244
194,400	64,800			259,200	259,200
153,600	57,600			211,200	211,200
<u>367,244</u>	<u>122,400</u>			<u>489,644</u>	<u>489,644</u>
	<u>30,815</u>			<u>30,815</u>	<u>30,815</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Catalog Number	Program Entitlements		
		Current Year	Prior Year	Total Entitlement
U.S. DEPT OF LABOR				
Passed through Fresno Workforce Development Board				
Manchester Student Project - Title III	17.250		\$11,691	\$ 11,691
Youth Learning Partnership-Sierra (Area IV)	17.250	\$ 90,014		90,014
Youth Learning Partnership-Selma (Area IV)	17.250	132,601		132,601
Neighborhood Job Network (WTW)	17.253	500,000		500,000
Passed through Tulare County Private Industry Council				
Job Training Partnership Act - RC Automotive	17.250	866	2,487	3,353
Passed through Fresno County EOC				
Non-Custodial Parent Training (Bldg Maint)	17.253	77,904		77,904
Subtotal				
U.S. DEPT OF EDUCATION				
Passed through CCCCCO				
Vocational Education Act - Title II - Part B	84.048	257,885		257,885
Vocational Education Act - Title I - Part C	84.048	1,373,036		1,373,036
Vocational Education Act - Title III - Part E	84.243	142,000		142,000
Passed through CDE:				
STC Consultant	84.048	10,000		10,000
Tech Prep - Title III E	84.243	540,734		540,734
Industry Sector Projects	84.243	578,162		578,162
Passed through EDD				
School to Career	84.278	1,598,145		1,598,145

See accompanying note to supplementary information.

Program Revenues					
Cash Received	Accounts Receivable	Deferred Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 11,691				\$ 11,691	\$ 11,691
32,990	\$ 48,491			81,481	81,481
106,031	26,570			132,601	132,601
364,492	72,816			437,308	437,308
3,353		\$ 2,602		751	751
22,754	2,074			24,828	24,828
<u>541,311</u>	<u>149,951</u>	<u>2,602</u>		<u>688,660</u>	<u>688,660</u>
171,379	55,757			227,136	227,136
968,814	404,222			1,373,036	1,373,036
119,280	22,667			141,947	141,947
6,667	3,333			10,000	10,000
264,701	185,100			449,801	449,801
	8,962			8,962	8,962
642,085	274,480			916,565	916,565

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Catalog Number	Program Entitlements		
		Current Year	Prior Year	Total Entitlement
U.S. DEPT OF EDUCATION (Continued)				
Direct Programs				
SEOG	84.007	\$ 740,065		\$ 740,065
Title III	84.031	307,981		307,981
Title IV	81.031S	379,499		379,499
Federal Work Study	84.033	944,351		944,351
Upward Bound	84.047	714,410		714,410
Pell Grants [2]	84.063	20,272,056		20,272,056
Pell Grants - Financial aid Admin Allowance [2]	84.063	265,517		265,517
Direct Loans	84.268	1,839,123		1,839,123
Gear Up	84.334	452,521		452,521
Subtotal				
U.S. DEPT OF HEALTH AND HUMAN SERVICES				
Passed through CCCCCO				
TANF (50% Fed)	93.558	220,535	\$15,852	236,387
Passed through CDE				
Child Care & Development Fund	93.596	195,402		195,402
Child Care & Development Fund (Reserve)	93.596	2,606	44,402	47,008
TANF - Child Dev Training Program	93.575	270,540		270,540
Promoting Integrity Now (PIN)	N/A	250,062		250,062
Passed through Fresno County Health & Human Services				
Neighborhood Job Centers	93.558	390,618		390,618
HHS Calworks (formerly Gain)	93.558	835,543		835,543
Calworks Employment & Temporary Assistance	93.558	146,252		146,252
Direct Program:				
Head Start Teacher Assts	93.600	135,541		135,541
Subtotal				
U.S. CORPORATION FOR NATIONAL & COMMUNITY SERVICE				
Passed through CCCCCO				
Americorp (99-00)	94.006	44,408		44,408
Americorp (00-01)	94.006	118,856		118,856
Americorp TRDP Supplement	94.006	36,935		36,935
Subtotal				

[2] Major program per OMB A133 guidelines.

See accompanying note to supplementary information.

Program Revenues					
Cash Received	Accounts Receivable	Deferred Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 701,919				\$ 701,919	\$ 701,919
307,783				307,783	307,783
57,172	\$ 132,118			189,290	189,290
615,282	207,889			823,171	823,171
349,873	123,482			473,355	473,355
19,614,115	74,551			19,688,666	19,688,666
54,390	86,648			141,038	141,038
1,839,123		\$ 1,274		1,837,849	1,837,849
276,495	90,341			366,836	366,836
<u>25,989,078</u>	<u>1,669,550</u>	<u>1,274</u>		<u>27,657,354</u>	<u>27,657,354</u>
236,387		46,018		190,369	190,369
179,406		5,500		173,906	173,906
44,402		67		44,335	44,335
147,050	74,506			221,556	221,556
	100,670			100,670	100,670
220,037	108,405			328,442	328,442
799,673				799,673	799,673
8,058	20,567		\$ 5,492	23,133	23,133
	33,696			33,696	33,696
<u>1,635,013</u>	<u>337,844</u>	<u>51,585</u>	<u>5,492</u>	<u>1,915,780</u>	<u>1,915,780</u>
27,479				27,479	27,479
	64,917			64,917	64,917
	1,169			1,169	1,169
<u>27,479</u>	<u>66,086</u>			<u>93,565</u>	<u>93,565</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Catalog Number	Program Entitlements		
		Current Year	Prior Year	Total Entitlement
U.S. DEPT OF VETERAN AFFAIRS				
Direct Program				
Reporting Fees	64.115	\$ 827	\$ 3,843	\$ 4,670
U.S. DEPT OF REHABILITATION				
Direct Program				
DSPS-Services	N/A	220,093		220,093
Other Federal Sources				
Faces of America	N/A	5,550		5,550
U.S. DEPT OF THE INTERIOR				
Bureau of Indian Affairs	15.048	7,059		7,059
Total				
Less Agency Federal Revenues				
Total Federal Revenues per Financial Statements				

See accompanying note to supplementary information.

Program Revenues					
Cash Received	Accounts Receivable	Deferred Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 4,670		\$ 4,670			
144,398	\$ 75,351			\$ 219,749	\$ 219,749
2,900		1,625		1,275	1,275
7,059				7,059	7,059
<u>\$ 28,746,326</u>	<u>\$ 2,535,906</u>	<u>\$61,828</u>	<u>\$ 5,492</u>	<u>\$ 31,214,912</u>	<u>\$ 31,214,912</u>
				489,644	
				<u>\$ 30,725,268</u>	

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
STATE PROJECTS			
Economic Opportunity Programs & Services	\$1,922,049	\$ 16,634	\$1,938,683
Disabled Students	1,168,361	3,654	1,172,015
Matriculation	1,230,392		1,230,392
Matriculation Think Tank	2,000		2,000
Noncredit Matriculation	63,421	982	64,403
University Center Export Program	294,875		294,875
Alternative Transportation Technology Initiative	178,875		178,875
Animal Science Evaluation	47,944		47,944
BFAP	263,699		263,699
CA. Nutritional Personnel	42,211		42,211
CA. Nutritional Personnel 1/01	71,000		71,000
C.A.C.T. Leadership	140,000		140,000
Center for Applied Competitive Technologies	178,875		178,875
C.A.R.E.	181,776	7,829	189,605
CalGrant	1,864,021		1,864,021
CalWorks	1,948,857		1,948,857
CalWorks Encumbrances	113,338		113,338
CAN	10,000		10,000
CD Training Consortium	22,500		22,500
CD Training Consortium 7/00	4,580		4,580
Child Development - Instructional Equipment	855		855
CMTC Mini Grant	59,800		59,800
Early Child Mentor Program	4,702		4,702
Early Intervention for School Success	700		700
Food Based Menu Planning	22,920		22,920
Food Based Menu Planning 1/01	35,000		35,000
Foster Care Education	151,944		151,944
Foster Care Augmentation	6,000		6,000
GE Program Logic	145,184		145,184
Global Positioning System Inst.	100,000		100,000
Mechanized Ag Tech	64,000		64,000
Mentor Teacher Project 10/99-9/00	2,177		2,177
Mentoring Project	6,022		6,022
Nutrient Standard Menu Planning	24,207		24,207
Nutrient Standard Menu Planning 1/01	35,000		35,000

See accompanying note to supplementary information.

Program Revenues

Cash Received	Accounts Receivable	Deferred Revenue	Accounts Payable	Total Revenue	Program Expenditures
\$ 1,850,431	\$ 65,294			\$ 1,915,725	\$ 2,339,044
1,172,015		\$ 4,647		1,167,368	1,167,368
1,210,392			\$ 11,644	1,198,748	4,314,527
2,000		2,000			
64,403			2,477	61,926	61,926
247,396	31,927			279,323	458,198
152,244	11,416			163,660	346,960
40,947	6,097			47,044	47,044
263,699				263,699	263,699
	35,444			35,444	35,444
	30,276			30,276	30,276
114,183	23,220			137,403	297,803
152,244	26,631			178,875	391,412
186,022	3,583			189,605	189,605
1,864,021				1,864,021	2,029,929
1,948,857			196,407	1,752,450	1,752,450
109,175	4,163			113,338	113,338
10,000			4,880	5,120	5,120
22,500		2,650	562	19,288	19,288
4,238	314			4,552	4,552
855			187	668	668
59,800		6,058		53,742	123,542
3,702	1,000			4,702	4,702
	600			600	600
	22,916			22,916	22,916
	17,680			17,680	17,680
37,986	103,675			141,661	141,661
485	4,995			5,480	5,480
123,698	4,461			128,159	128,159
83,676	5,342			89,018	89,018
53,410	10,582			63,992	63,992
2,177		1,950		227	227
6,022			780	5,242	6,022
4,917	19,265			24,182	24,182
	14,700			14,700	14,700

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2001

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
Independent Living Skills	\$ 11,250		\$ 11,250
Industrial Automation Training	194,958		194,958
Instructional Equipment	3,112,833		3,112,833
Instructional Equipment - 1998-99 Carryover		\$ 80,591	80,591
PACE Enhanced Mentor Project	124,639		124,639
Puente	5,000	5,000	10,000
Staff Development	111,890	23,932	135,822
Staff Diversity	26,017		26,017
State Nutrition Education Asst.	96,412		96,412
State Work Study	70,985		70,985
Student Success	23,750	25,378	49,128
T.A.N.F.	220,536	15,852	236,388
Teacher & Reading Development	232,441	42,559	275,000
Telecom Tech (TTIP)	541,856		541,856
Telecom Tech (TTIP) 97-98 Carryover		61,877	61,877
Telecom Tech (TTIP) 98-99 Carryover		41,997	41,997
Telecom Tech (TTIP) 99-00 Carryover		120,703	120,703
Transfer & Articulation	34,258	41,823	76,081
Total State Programs			

See accompanying note to supplementary information.

Program Revenues

<u>Cash Received</u>	<u>Accounts Receivable</u>	<u>Deferred Revenue</u>	<u>Accounts Payable</u>	<u>Total Revenue</u>	<u>Program Expenditures</u>
	\$ 10,840			\$ 10,840	\$ 10,840
\$ 161,759	27,888			189,647	189,647
3,112,833		\$ 876,606		2,236,227	2,236,227
80,591				80,591	80,591
	11,122			11,122	11,122
10,000			\$ 12	9,988	9,988
135,667		17,497		118,170	118,170
26,017				26,017	26,017
24,201	70,529			94,730	94,730
16,939			903	16,036	16,939
25,378	23,750			49,128	49,128
236,386		46,018		190,368	190,368
206,250		929		205,321	255,687
541,856		249,454		292,402	292,402
61,877		52,504		9,373	9,373
41,997		3,959		38,038	38,038
120,703		87,711		32,992	32,992
76,081		34,280		41,801	41,801
<u>\$14,670,030</u>	<u>\$ 587,710</u>	<u>\$1,386,263</u>	<u>\$217,852</u>	<u>\$13,653,625</u>	<u>\$18,215,592</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF WORKLOAD MEASURES FOR PROGRAM-BASED FUNDING
FOR THE YEAR ENDED JUNE 30, 2001

CATEGORIES	Reported Data	Audit Adjustments	Revised Data
A. Credit Full-Time Equivalent Student (FTES)			
1. Weekly census	19,116.08		19,116.08
2. Daily census	1,731.05		1,731.05
3. Actual hours of attendance	1,267.47		1,267.47
Subtotal	<u>22,114.60</u>		<u>22,114.60</u>
B. Noncredit FTES			
1. Daily census	346.42		346.42
2. Actual hours of attendance	248.11		248.11
Subtotal	<u>594.53</u>		<u>594.53</u>
Total FTES	<u>22,709.13</u>		<u>22,709.13</u>
C. Gross Square Footage	<u>1,143,190</u>		<u>1,143,190</u>
Schedule of Annual Apprenticeship Hours of Instruction			
Reporting Periods:			
July 1 - December 31, 2000	4,519.00		4,519.00
January 1 - April 15, 2001	3,952.00		3,952.00
Total	<u>8,471.00</u>		<u>8,471.00</u>

See accompanying note to supplementary information.

STATE CENTER COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Summarized below are the fund balance reconciliations between the Annual Financial and Budget Report (CCFS-311) and the audited financial statements.

	<u>General</u>	<u>Enterprise Bookstore</u>	<u>Student Financial Aid Trust fund</u>
June 30, 2001 Annual Financials and Budget Report Fund Balance	<u>\$ 13,362,802</u>	<u>\$ 5,353,005</u>	<u>\$ 22,588</u>
Prior Period Adjustments	(82,481)		80,859
Accounts receivable	242,441		
Accounts payable		(3,231)	
Net adjustments	<u>159,960</u>	<u>(3,231)</u>	<u>80,859</u>
June 30, 2001 Annual Financial Statement Fund Balance	<u><u>\$ 13,522,762</u></u>	<u><u>\$ 5,349,774</u></u>	<u><u>\$ 103,447</u></u>

See accompanying note to supplementary information.

STATE CENTER COMMUNITY COLLEGE DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2001

	(Budget) 2002 ¹	2001	2000	1999
GENERAL FUND				
Revenues	\$ 116,895,301	\$ 112,216,676	\$ 100,681,764	\$ 100,733,739
Transfers In and other sources	205,500	246,336	202,888	145,684
Total Revenues and Other Sources	117,100,801	112,463,012	100,884,652	100,879,423
Expenditures	113,656,607	105,364,522	97,621,709	89,644,186
Other uses and transfers out	3,490,381	5,921,499	2,736,088	7,397,151
Total Expenditures and Other Uses	117,146,988	111,286,021	100,357,797	97,041,337
INCREASE/(DECREASE) IN FUND BALANCE	\$ (46,187)	\$ 1,176,991	\$ 526,855	\$ 3,838,086
ENDING FUND BALANCE	\$ 13,476,575 ³	\$ 13,522,762 ⁴	\$ 12,428,252	\$ 12,212,656
AVAILABLE RESERVES ²	\$ 6,836,362	\$ 6,882,549	\$ 7,860,787	\$ 7,761,520
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	5.8	6.2	7.8	8.0
LONG-TERM DEBT	\$ 15,800,000	\$ 16,057,517	\$ 15,456,214	\$ 15,031,125
FTES (CREDIT)	22,778	22,115	20,962	20,175

The General Fund balance has increased by \$1,310,106 over the past two years. The fiscal year 2001-2002 budget projects a decrease of \$46,187 (0.3 percent). For a district this size, available reserves of at least five percent of total general fund expenditures, transfers out, and other uses (total outgo) is recommended.

The District has incurred operating surpluses in all of the past three years, but anticipates incurring an operating deficit during the 2001-2002 fiscal year. Total long-term debt has increased by \$1,026,392 over the past two years.

FTES has increased by 1,940 over the past two years. A growth of 663 FTES is anticipated during fiscal year 2001-2002.

¹ Budget 2002 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

³ Does not include salary or benefit increases subject to collective bargaining.

⁴ Includes prior period adjustment of \$82,481. See Note #11.

STATE CENTER COMMUNITY COLLEGE DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2001

NOTE #1 - PURPOSE OF SCHEDULES

A. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

B. Schedule of Expenditures of State Awards

The accompanying schedule of expenditures of state awards includes the state grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is optional and is presented for informational purposes. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

C. Schedule of Workload Measures for Program-Based Funding

Full-Time Equivalent Students (FTES) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to community college districts. This schedule provides information regarding the attendance of students throughout the District.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Form CCFS-311 to the audited financial statements.

E. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
State Center Community College District
Fresno, California

We have audited the financial statements of State Center Community College District as of and for the year ended June 30, 2001, and have issued our report thereon dated November 21, 2001. In our report, our opinion was qualified because the District did not maintain a general fixed asset group of accounts. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether State Center Community College District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered State Center Community College District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect State Center Community College District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2001-1 through 2001-4.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Board of Trustees, Management, the California State Chancellor's Office, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Vaurinek, Urine, Day & Co., LLP

Fresno, California
November 21, 2001



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Trustees
State Center Community College District
Fresno, California

Compliance

We have audited the compliance of State Center Community College District with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2001. State Center Community College District's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of State Center Community College District's management. Our responsibility is to express an opinion on State Center Community College District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about State Center Community College District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on State Center Community College District's compliance with those requirements.

In our opinion, State Center Community College District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001.

Internal Control Over Compliance

The management of State Center Community College District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered State Center Community College District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Trustees, Management, the California State Chancellor's Office, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Vautrinek, Urine, Day & Co., LLP

Fresno, California
November 21, 2001



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
State Center Community College District
Fresno, California

We have audited the financial statements of the State Center Community College District for the year ended June 30, 2001, and have issued our report thereon dated November 21, 2001. In our report, our opinion was qualified because the District did not maintain a general fixed asset group of accounts. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the State Chancellor's Office *Contracted District Audit Manual*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The District's management is responsible for the District's compliance with laws and regulations. In connection with the audit referred to above, we performed an audit for compliance as required in Part II, State and Federal Compliance Requirements for those programs identified in the State Department of Finance's May 1996 transmittal of audit requirements for community colleges. The objective of the examination of compliance is to determine with reasonable assurance that the District complied with requirements for.

General Directives

MIS Implementation – Required Data Elements

Compliance Requirement

Each district shall have the ability to support timely, accurate and complete information for the following workload measures used in the calculation of State General Apportionment:

- Credit Full - Time Equivalent Student (FTES) is weekly census, daily census, actual hour of attendance and apprenticeship courses.
- Noncredit FTES in actual hours of attendance courses.
- Gross square footage and FTES growth in new facilities.

Administrative

Salaries of Classroom Instructors (50 Percent Law)

Compliance Requirement

Each district's salaries of classroom instructors shall equal or exceed 50 percent of the district's current expense of education in accordance with Section 84362 of the California Education Code.

Gann Limit Calculation

Compliance Requirement

Each district shall calculate and adopt an appropriation limit annually in a public meeting. The calculation and adoption shall be verified by certified public accountants as part of the annual audit of financial statements.

Students Actively Enrolled

Compliance Requirement

Each district shall claim for apportionment purposes only the attendance of students actively enrolled in a course section as of the census date (if census procedures are used to record attendance in the course section).

Enrollment Fees

Compliance Requirement

Community Colleges are required to report the total amount students should have paid for enrollment fees for the purpose of determining each district's share of apportionment revenue. All enrollment fees for residents of the State of California are to be charged and reported to the Chancellor's Office in accordance with guidelines provided to the District in May 1998.

Apportionment for Instructional Service Agreements/Contracts

Compliance Requirement

Community colleges may claim FTES for classes given at a contractor's site and use the contractor's employees as instructors for the classes if the following requirements are met:

- Programs must be approved by the State Chancellor's Office and courses must be part of those approved programs, or the District must have received delegated authority to separately approve those courses.
- Courses must be open to the general public.
- Students must be under the immediate supervision of a district employee.

- The District employee must possess valid credentials or meet the minimum qualifications required for the assignment.

Student Services

Uses of Matriculation Funds

Compliance Requirement

The District is required to use local funds to support at least 75 percent of the matriculation activities with the remaining expenditures claimable against the State matriculation allocation. All expenditures related to the allocation, both State and locally funded portions, must be consistent with the District's State-approved matriculation plan and identifiable as matriculation related activities as authorized by the Seymour-Campbell Matriculation Act of 1986.

Special Programs

Extended Opportunity Programs and Service- (EOP&S) and Disabled Student Programs and Services (DSP&S) - Allocation of Costs

Compliance Requirement

Salaries of instructors teaching FTES generating classes, school counselors providing academic advisement, Student Services at the Dean level or above and financial aid officers conducting need analysis are not considered supportable charges against either EOP&S or DSP&S accounts unless their activities require them to perform additional functions for the EOP&S or DSP&S programs that are beyond the scope of services provided to all students in the normal performance of the regular duty assignments. These activities may be supported only to the extent of the supplementary services provided for EOP&S and DSP&S.

Extended Opportunity Programs and Services (EOP&S) – Administrator/Director Requirements

Compliance Requirement

District's accepting EOP&S funds are required to contribute from non-EOP&S sources the salary of the EOP&S administrator/director at the rate of 100 percent of salary and benefits for formal program activities associated with the implementation and operation of EOP&S specific activities over and above general supervision of EOP&S activities. Additionally, each college receiving EOP&S funds must employ a full time, 100 percent director to directly manage and coordinate the daily operation of the programs and services offered, and to supervise and coordinate the staff assigned to EOP&S, unless an exemption is specifically certified by the State Chancellor's Office.

Economic Development Program

Compliance Requirement

In addition to complying with standard grant conditions, community colleges must comply with state laws and regulations concerning:

- Procedures for subcontracts or grant amendments including appropriate authorization by the Chancellor's Office
- Procurement procedures
- Travel authorization
- Hiring procedures
- Appropriate use of fiscal agents

Facilities Program

Scheduled Maintenance Program

Compliance Requirement

Funds provided by the State must be to supplement, not supplant, District deferred maintenance funds. This is defined as the amount spent in fiscal year 1995-96 for Operation and Maintenance of Plant increased by an amount equal to the State's contribution and District's match for the Scheduled Maintenance Program for the year being audited.

Based on our audit, we found that, for the items tested, the State Center Community College District complied with the laws and regulations referred to above. Further, based on our audit, for items not tested, nothing came to our attention to indicate that the State Center Community College District had not complied with the laws and regulations.

Jaurinek, Urine, Day & Co, LLP

Fresno, California
November 21, 2001

STATE CENTER COMMUNITY COLLEGE DISTRICT

**SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2001**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Qualified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Reporting condition identified not considered to be material weaknesses?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major programs:	
Material weakness identified?	<u>No</u>
Reporting condition identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unqualified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)	<u>No</u>
Identification of major programs	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.063	Pell Grants
_____	_____
_____	_____
_____	_____

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 936,400</u>
Auditee qualified as low-risk auditee?	<u>No</u>

STATE AWARDS

Internal control over state programs:	
Material weakness identified?	<u>No</u>
Reporting condition identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Qualified</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT

FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2001

The following findings represent reportable conditions, and instances of noncompliance related to the financial statements that are required to be reported in accordance with generally accepted government audit standards.

2001-1 Finding

In our testing on the validity of year-end accruals for accounts receivables, we noted that there were \$241,985 of student receivables that were more than one year old. The collection of these items is probably doubtful.

Recommendation

The District should review the collection history on these accounts, and establish a bad debt allowance that would reflect the collection history for these type of receivables.

District Response

The District agrees with this finding. A significant portion of these receivables (80 percent) is attributable to old Federal Financial Aid accounts. Upon closer analysis it has been determined that these balances are amounts that the students owed the Federal government and not the campuses. The campus Business Offices and Financial Aid Offices will work together to resolve this matter. Additionally, the campus will work to keep the Accounts Receivable balances current to include only amounts for the last year.

2001-2 Finding

In our examination of the equipment inventory, we noted that the District does not maintain a complete and current listing of equipment. Assets are tagged, but there is no centralized system capable of tracking information related to such assets. Equipment tracking forms are currently being used, but not on a continuous basis with participation from all departments.

Recommendation

The District should review the overall equipment control process and implement checks and balances as well as uniform procedures to ensure completeness of the equipment listings and control over the accountability of the equipment.

District Response

The District has a centralized system to capture fixed assets however there has not been a consistent and concerted effort by the departments to track and monitor fixed assets. Processes and procedures have been in place to assist in this matter. The campuses and departments must make this a higher priority to ensure that the activity of assets are monitored and reported on a timely basis.

STATE CENTER COMMUNITY COLLEGE DISTRICT

FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2001

FRESNO CITY COLLEGE ASSOCIATED STUDENT BODY

Cash Disbursements

2001-3 Finding

During our review of the purchasing procedures of the Student Body account we noted that purchases are made prior to obtaining authorization (through a purchase order and/or check request).

Recommendation

Purchases should only be made once the formalized purchasing and disbursement process has been completed. This ensures that money is available and the purchase is appropriate and authorized. In addition, in instances where the payee is also authorized to approve the payment, other authorized individuals should approve it. This ensures that there have been adequate controls over the transaction.

District Response

Fresno City College concurs with this audit finding. Fresno City College will implement check request and purchase order procedures and provide appropriate training to ASB student clubs and organizations to address proper authorization of purchases.

2001-4 Finding

We noted various deposits relating to activities, the largest one noted was the Ram Camp, which the deposit backup only contained a cash verification/count sheet and copies of checks from payor's. As the Business Office is responsible for deposit and posting of these funds, they should also implement procedures to increase the controls to ensure that all funds collected by the campus for events are actually being deposited.

Recommendation

The controls feature should include receipts being issued to payor's by campus staff or some sort of revenue potential summary being prepared, such as a participant register that would note the date and amount of payment, signed by the payor's which should be turned in as documentation for the deposit. Should receipt books be used as a control, which is highly recommended, the books should be forwarded along with the cash to the Business Office. The receipts should be totaled, verified to the deposit, and reviewed for numerical and chronological order.

An activity recap can also be used which could include a register of participants. The register could be used to determine the actual amount of fee's that should have been collected (number of participants times the fee) which should then be compared to the total deposits processed for the activity by the Business Office. This monitoring procedure would increase the controls to ensure that all fees have actually been deposited.

STATE CENTER COMMUNITY COLLEGE DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001**

District Response

Fresno City College concurs with this audit finding. Fresno City College will provide receipt books to staff charged with collecting funds for campus events and activities and will maintain receipt logs in the Campus Business Office for all external cash generating events and activities which flow through the Business Office.

STATE CENTER COMMUNITY COLLEGE DISTRICT

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2001**

There were no findings representing reportable conditions material weaknesses, or instances of noncompliance including questioned costs that are required to be reported by OMB Circular A-133.

STATE CENTER COMMUNITY COLLEGE DISTRICT

**STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2001**

There were no findings representing instances of noncompliance nor questioned costs relating to state program laws and regulations.

STATE CENTER COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2001

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of audit findings and questioned costs.

INTERNAL CONTROL

Cash

2000-1 Finding

In our testing of controls over cash receipts we noted that there is no master log for controlling the sale of Parking Permits. In addition we noted that there is no master log controlling the rolls of tickets used for sales of sporting events.

Recommendation

In order to ensure completeness in the recording of the sales for parking permits and sporting events, a master log should be used to control parking permits and ticket rolls used for sporting events.

Current Status

Implemented.

2000-2 Finding

The District has a system to issue a purchase order number prior to having an approved purchase requisition on file in the purchasing department for items that are needed or must be ordered sooner than would be available if the requisition were processed normally. The requesting department calls in a requisition number, vendor name, amount of request, and brief description of what is needed and this is logged by the purchasing department next to the emergency purchase order number that will be assigned. Once the requisition is received by the purchasing department, the log entry is checked off as "closed" and the requisition goes through the normal system and the pre-assigned purchase order number is entered into the system.

We noted a few areas of concern regarding this procedure:

- The restrictiveness circumvents the pre-approval control feature of entering obligations prior to final approval of a purchase order.
- As encumbrances are only entered into the general ledger when purchase orders are processed, the delay between when an emergency requisition is made, supplies received, and the input to the general ledger can result in a department overspending its budget.

STATE CENTER COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2001

- The inherent possibility that the requisition may not be processed and forwarded to the purchasing department, as the purchase order number has already been made available to enter into the obligation. We conducted a review of the number of requisitions that have not been received by purchasing over the last month (test performed on April 27, 2000) for emergency purchase orders that have been issued. Our results were as follows:

Between March 21 and March 31

21 Requisitions not received

Between April 1 and April 15

34 Requisitions not received

Between April 16 and April 24

10 Requisitions not received

There were a total of 92 emergency purchase orders issued during the test period.

Over 70% have not had requisitions turned in based on our review.

Recommendation

The number of emergency purchase orders that are issued is quite large. The District should look into the reasons behind the need for an emergency purchase order and possibly restrict its use to certain obligations as its use, again, bypasses the control of pre-approving a purchase order after full review of documentation before obligating funds of the District. In addition, the lapse of time between the obligation of the District (once purchase order number is given to vendor) and the time the District's general ledger and budgets are updated with the encumbrance (when the purchase order is entered into the system by purchasing).

The District should also look into establishing a policy which would require that requisitions for emergency purchase orders be submitted within a week or so of the purchase order number being issued. The District office and purchasing is relying on the information given by the department and entrusting that the obligation is appropriate and properly authorized. Our testing disclosed that an excessive amount of time passes before the requisition is forwarded to purchasing.

Current Status

Implemented.

STATE CENTER COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2001

2000-3 Finding

Various opportunities to enhance internal controls were noted in our review of Student Body account disbursements. These are the items that were noted:

- Many purchases pre-dated the purchase orders
- Many of the disbursements only had the Student Activity Director's authorization
- One disbursement was made to and approved by the payee
- Some disbursements were made without official documentation (P.O.)

The purposes of internal controls are to provide segregation of duties, verification of funds availability, and proper authorization by officers of clubs or other accounts. The issues noted above circumvent these intended controls.

Recommendation

Purchases should only be made once the formalized purchasing and disbursement process has been completed. This ensures that money is available and the purchase is appropriate and authorized. In addition, in instances where the payee is also authorized to approve the payment, other authorized individuals should approve it. This ensures that there have been adequate controls over the transaction.

Current Status

Partially implemented.
See current year findings and recommendations.