

AGENDA
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES STUDY SESSION
September 9, 2015, 6:00 p.m.
District Office Board Room
3401 CSM Drive, San Mateo, CA 94402

NOTICE ABOUT PUBLIC PARTICIPATION AT BOARD MEETINGS

The Board welcomes public discussion.

- *The public's comments on agenda items will be taken at the time the item is discussed by the Board.*
 - *To comment on items not on the agenda, a member of the public may address the Board under "Statements from the Public on Non-Agenda Items;" at this time, there can be discussion on any matter related to the Colleges or the District, except for personnel items and potential or existing litigation. No more than 20 minutes will be allocated for this section of the agenda. No Board response will be made nor is Board action permitted on matters presented under this agenda topic.*
 - *If a member of the public wishes to present a proposal to be included on a future Board agenda, arrangements should be made through the Chancellor's Office at least seven days in advance of the meeting. These matters will be heard under the agenda item "Presentations to the Board by Persons or Delegations." A member of the public may also write to the Board regarding District business; letters can be addressed to 3401CSM Drive, San Mateo, CA 94402.*
 - *Persons with disabilities who require auxiliary aids or services will be provided such aids with a three day notice. For further information, contact the Executive Assistant to the Board at (650) 358-6753.*
 - *Regular Board meetings are recorded; recordings are kept for one month.*
 - *Government Code §54957.5 states that public records relating to any item on the open session agenda for a regular board meeting should be made available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to the members of the Board. The Board has designated the Chancellor's Office at 3401 CSM Drive for the purpose of making those public records available for later inspection; members of the public should call 650-358-6753 to arrange a time for such inspection.*
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6:00 p.m. ROLL CALL

Pledge of Allegiance

DISCUSSION OF THE ORDER OF THE AGENDA

MINUTES

15-9-1 Approval of the Minutes of the Regular Meeting of August 12, 2015

STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

NEW BUSINESS

15-9-1A Approval of Personnel Items: Changes in Assignment, Compensation, Placement, Leaves, Staff Allocations and Classification of Academic and Classified Personnel

15-9-2A Public Hearing of American Federation of State, County and Municipal Employees (AFSCME), Local 829, Council 57, AFL-CIO Initial Contract Proposal to the District

OTHER RECOMMENDATIONS

- 15-9-100B [Public Hearing of the 2015-16 Final Budget](#)
- 15-9-101B [Adoption of the 2015-16 Final Budget](#)
- 15-9-102B [Approval of Non-Subsidized Tuition Fees for Child Development Centers, College of San Mateo and Skyline College](#)

STUDY SESSION

- 15-9-1C [Capital Improvement Program-Phase 3 \(CIP3\) Update](#)
- [Project Overview](#)
 - [Delivery Methods](#)
 - [Prioritize Projects Aligned with Delivery Methods](#)
- 15-9-2C [Report on Project Labor Stabilization Agreement Amendment](#)

STATEMENTS FROM BOARD MEMBERS

RECESS TO CLOSED SESSION

1. Public Employee Discipline, Dismissal, Release
2. Conference with Labor Negotiator
Agency Negotiator: Kathy Blackwood
Employee Organization: AFT

CLOSED SESSIONS ACTIONS TAKEN

ADJOURNMENT

**Minutes of the Regular Meeting of the Board of Trustees
San Mateo County Community College District
August 12, 2015, San Mateo, CA**

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

Board Members Present: Vice President Dave Mandelkern, Trustees Richard Holoher, Thomas Mohr and Karen Schwarz, Student Trustee Rupinder Bajwa
Vice President Mandelkern announced that President Miljanich was unable to attend the meeting.

Others Present: Chancellor Ron Galatolo, Executive Vice Chancellor Kathy Blackwood, Skyline College President Regina Stanback Stroud, College of San Mateo President Michael Claire, Cañada College President Larry Buckley, District Academic Senate President Diana Bennett

Pledge of Allegiance

DISCUSSION OF THE ORDER OF THE AGENDA

Vice President Mandelkern asked that the meeting be adjourned in honor of Trustee Emerita Helen Hausman who passed away recently. The Board agreed to do so.

MINUTES

It was moved by Trustee Holoher and seconded by Trustee Schwarz to approve the minutes of the regular meeting of July 22, 2015. Trustee Holoher said the section on the discussion of a Project Labor Stabilization Agreement accurately reflects comments of Board members and Chancellor Galatolo regarding the unsettled status of whether, and the degree to which, there will be a PLA. However, toward the end of the discussion, there is a statement attributed to Chancellor Galatolo indicating that there will be a PLA. Trustee Holoher said this statement stands apart from and in conflict with other remarks since a position on a PLA has not been reached. Chancellor Galatolo recalled that the comment was focused on a discussion about projects that were not included in the former PLA and his intent was to clarify that all of the projects in the \$388 million bond list would be included in a PLA if one is approved. After this discussion, the motion carried, all members present voting "Aye."

STATEMENTS FROM EXECUTIVES

Chancellor Galatolo said he attended the memorial service for Trustee Emerita Hausman which was a celebration of her life. He said her combined service on school boards spanned three and one-half decades. Chancellor Galatolo said President Miljanich, who has served on the SMCCCD Board for two decades, is not running for reelection. He said the contributions of Trustees Hausman and Miljanich will impact the District for many years to come.

Skyline College President Stanback Stroud said that, after years of effort and commitment from the College and the Board, Skyline College welcomed its first class of Middle College students today. Trustee Schwarz said she would appreciate the Board being given a tour of the new Middle College when it is convenient. President Stanback Stroud said Skyline College faculty listened to an excellent presentation on how students learn by Dr. Mark Milliron, Co-Founder and Chief Learning Officer of Civitas Learning; the presentation was sponsored by the Center for Transformative Teaching and Learning. The Success Summit will be held at Skyline College on the morning of September 25.

College of San Mateo President Claire said the College is looking forward to hosting the Districtwide Opening Day event tomorrow. He complimented José Nuñez, Vice Chancellor of Facilities Planning, Maintenance and Operations, and Michele Rudovsky, Facilities Manager at the College, for making sure the campus is always kept clean and beautiful. President Claire said College of San Mateo launched the Mana Program with 45 students participating. The program is led by Fi Tovo. While open to all students, it is specifically targeted to the Polynesian community. President Claire introduced Laura Demsetz, Interim Dean of Creative Arts and Social Science.

Cañada College President Buckley said 37 incoming students participated in the COLTS Academy in July. The New Employee Orientation was held today, organized by Michelle Marquez, Vice President of Administrative Services. President Buckley said there has been a massive increase in the number of international students coming to Cañada College. There were 64 international students at the College at this time last year; there are currently 112 and more are expected. Noel Chavez, College Recruiter, will be leaving Cañada College in two weeks to serve as the new Education Director for the San Mateo County South County Puente Program.

Executive Vice Chancellor Blackwood said the books have been closed for the 2014-15 fiscal year. She said the accounting staff at the District Office and Colleges worked well together and the closing went smoothly. The District, through the Association of Chief Business Officials (ACBO) and the State Chancellor's Office, hosted a workshop on enrollment management last week. The workshop was held in the Bayview Dining Room at College of San Mateo and Executive Vice Chancellor Blackwood said she heard many comments about the beautiful campus. She said Pacific Dining and the ITS staff provided excellent service.

STATEMENTS FROM THE PUBLIC ON NON-AGENDA ITEMS

None

NEW BUSINESS

APPROVAL OF PERSONNEL ACTIONS: CHANGES IN ASSIGNMENT, COMPENSATION, PLACEMENT, LEAVES, STAFF ALLOCATIONS AND CLASSIFICATION OF ACADEMIC AND CLASSIFIED PERSONNEL (15-8-1A)

It was moved by Trustee Mohr and seconded by Trustee Holober to approve the actions in Board Report No. 15-8-1A. The motion carried, all members present voting "Aye."

LOCAL 829, COUNCIL 57, AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES (AFSCME), AFL-CIO INITIAL CONTRACT PROPOSAL TO THE DISTRICT (15-8-2A)

It was moved by Trustee Mohr and seconded by Trustee Holober to accept the initial proposal as detailed in the report. The motion carried, all members present voting "Aye."

APPROVAL OF CONSENT AGENDA

Vice President Mandelkern said the consent agenda consists of Board Reports 15-8-1CA through 15-8-4CA as listed on the printed agenda. It was moved by Trustee Schwarz and seconded by Trustee Mohr to approve the items on the consent agenda. Trustee Mohr asked if it is expected that all of the classes listed in Board Report No. 15-9-3CA, Approval of Community Services Classes, Fall/Winter 2015, will be offered. Jonathan Bissell, Director of Community, Continuing and Corporate Education, said the courses listed in the board report reflect all of the courses listed in the new catalog. He said registrations are being accepted and the courses to be offered will be determined soon. After this discussion, the motion carried, all members present voting "Aye."

Other Recommendations

APPROVAL OF THE USE OF THE FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES PIGGYBACK AGREEMENT FOR THE LEASE OR PURCHASE OF MULTI-FUNCTIONAL COPIERS AND RELATED SOFTWARE AND SERVICES (15-8-100B)

It was moved by Trustee Holober and seconded by Trustee Schwarz to approve the use of the piggyback agreement as detailed in the report. The motion carried, all members present voting "Aye."

INFORMATION REPORT

REPORT ON CONSTRUCTION PROJECT DELIVERY METHOD FOR CAPITAL PROJECTS (15-8-1C)

Karen Powell, Executive Director of Facilities Planning and Operations, said a report on the Lease-Leaseback construction project delivery method was presented to the Board at a previous meeting. An appellate court ruling in Fresno v. Davis has put the use of that method in question at this time. Working with General Counsel Eugene Whitlock and sister colleges around the State, staff has determined that there is too much risk associated with using the lease-leaseback method until the courts issue clarifications. Ms. Powell said the presentation tonight will introduce the Construction Management at Risk (CMAR) delivery method as an appropriate alternative.

Chris Strugar-Fritsch, Director of Capital Projects, said that in the CMAR project delivery method, the District hires the CMAR to manage the construction of the facility. The CMAR is brought on board early during the design phase for pre-construction services. Trade contractor bid packages are open and competitively bid. CMAR projects may have a PLA if approved by the Board. Mr. Strugar-Fritsch said CMAR:

- Allows the District to select the construction manager through the best value evaluation process based upon qualifications and pricing

- Will be a “B” licensed general contractor selected from the District’s prequalified contractors list
- Carries “Not-to-Exceed” (NTX) cost as part of its contract
- Requires prevailing wages to be paid on the project

Mr. Strugar-Fritsch discussed CMAR contracts, NTX, process and best practices, as well as a comparison between CMAR and the design-build method. He summarized the benefits of CMAR as follows:

- Qualifications based, best value selection
- Greater control over the design when the District holds the architect’s contract directly
- Greater budget control throughout the design phase
- Value-engineering and constructability reviews are optimized during the design phase
- Open and District-controlled trade contractor bidding approach creates transparency and compliance with statutory competitive bidding requirements
- Legal risks are reduced when project team works in a collaborative atmosphere from project inception
- NTX contract reduces potential for future change orders as CMAR assumes some risk

Trustee Holober asked if there is any case against the CMAR method. Mr. Strugar-Fritsch said there is a question of when to lock in the NTX price. He said some CMAR agreements establish a NTX when the documents are only 80% complete and the CMAR will include allowances and contingencies to protect their risk. He said the District is looking at receiving trade contract bids first in order to help determine what the NTX should be and reducing the risk of excessive allowances and contingencies in the contract manager’s bid packages.

Trustee Holober said he spent some time reflecting on the last Board meeting, most of which dealt with specific details regarding construction plans for the future. He said he believes the Board and the District should be consistent in their thinking and approach to things. He said that at the last meeting, the question of a Project Labor Agreement (PLA) was discussed at great length. He said one or two Board members asked why this item was on the agenda; the Board President’s response was that there is a new Board which has never taken a position on a PLA. Trustee Holober said he believes that was appropriate. He said there will be another new Board in November, with at least one new trustee. He said that, being consistent with what he heard expressed at the last meeting, he does not believe this Board should be making decisions on important issues that will bind future boards for many years to come.

Trustee Holober said that when the Board had a discussion regarding a PLA and Local Hire at the last meeting, he heard many remarks that he does not believe were grounded in data, e.g. the very difficult environment in which the District is operating and skyrocketing construction costs. Comments were made by Board members at the last meeting that the Board must be extremely mindful about not venturing into areas that are outside of the District’s core competency which is education. Trustee Holober said he believes this is a good principle to which he will adhere in the future.

Trustee Holober said the discussion at the last meeting caused him to question why the Board was not informed about rising costs and current market conditions when asked to issue over \$100 million in bond debt a couple of months ago. He said that, had he been aware of these difficult conditions and skyrocketing costs, it is possible that he would have reached a different conclusion regarding issuing bonded indebtedness in this environment. Now that the bonds have been issued, Trustee Holober said the Board is being told that the clock is ticking and they must rush to make decisions. He said he has a fundamental philosophical problem with that approach. He said he believes there should be a comprehensive review regarding all things related to construction, including delivery methods. He said this is not a timely matter for him.

Trustee Mohr said he does not believe that the composition of the Board is the essential question. He said he believes the question is the cost to taxpayers and the impact on the District’s ability to serve students at the highest level. He said he believes that examining that question is the role and responsibility of every Board member, regardless of when they assumed the role of trustee. Trustee Mohr said that is why he believes it is essential to determine what the costs of construction will be, with or without a PLA.

Trustee Mohr asked what the elements and parameters are in determining the NTX, e.g. market environment, competition or lack of competition, etc. Mr. Strugar-Fritsch said the District is working with Leland Saylor Associates who provide construction cost estimates. The firm applies historic and current cost data to the District’s projects and also applies costs for construction manager fees and general conditions. The estimates are based on the mid-point of

construction and use current market escalation rates. Based on the estimates, the District has a good idea of what the cost of projects should be. Ms. Powell said that during the pre-construction phase, the District seeks competitive pricing from CMARs for their overhead, profit, fees and general conditions; this is generally fixed as a percentage of the estimated trade contract value. When staff brings a recommendation to the Board to award a final contract, the actual sub-trade pricing, with the pre-determined NTX percentage applied, will be included in the bid results.

Vice President Mandelkern asked if cost estimating has been done for the various projects listed in the bond project list. Vice Chancellor Nuñez said the intent is to bring a report at the September 9th Study Session on all CIP3 projects. Ms. Powell said staff began with conceptual cost estimates based on historic data. She said Leland Saylor was initially brought in to do a validation of those numbers and this provided a first glimpse into the escalation impact. She said that more detailed cost estimates will be provided as the schematic designs are completed. Vice President Mandelkern said concerns were expressed at the last Board meeting about construction budgets running over the amount of funding available. He said the Board discussed the need to prioritize the order of construction, focusing on buildings that will provide the most educational benefit to students. He said he is concerned about the planning moving forward before the prioritization is done. Vice Chancellor Nuñez said he has had conversations with the three College Presidents regarding priorities at the campuses based on educational needs. He said this issue will be included in the discussion at the September 9th Study Session.

Trustee Schwarz said she is pleased that the Lease-Leaseback method has been removed from consideration because of the legal issues. She said the District has used the Design-Build method which has worked well. She said she is concerned that the CMAR method is subject to change orders which can take over a project; she said contingencies that would be put into a contract hopefully would cover unforeseen circumstances. Ms. Powell said a benefit of a CMAR is that the contractor is brought into the process early and can identify potential issues of constructability. She said she believes that exposure to change orders with a CMAR is less than with the traditional Design-Bid-Build method and perhaps less than with the Design-Build method as well.

Trustee Schwarz asked if there is flexibility to use different delivery methods for different projects based on construction costs. Ms. Powell said the initial assumption by staff is that CMAR would be used for the majority of projects. She said this will be discussed further at the upcoming Study Session. Vice Chancellor Nuñez said consideration is being given to using the Design-Build method for two of the first wave projects – the Social Science and Creative Arts Building at Skyline College and the Engineering/Emerging Technologies Building at College of San Mateo.

Trustee Schwarz said she supports moving forward with planning while taking all factors, including economic, into consideration. She said she looks forward to the continued discussion in September.

Student Trustee Bajwa asked if the CMAR method would increase efficiency in terms of providing for student learning. Ms. Powell said that having early logistic and site staging input from the general contractor is a critical component that may identify and mitigate potential challenges and issues, especially in the areas of potential interruption of the academic mission and safety.

Trustee Holober said the presentation has been interesting. He noted that the Board has not provided direction on a delivery method. He said he would strongly prefer using the Design-Bid-Build method in the current economic environment. He noted that the Board has not looked at comparative costs of the various delivery methods. Chancellor Galatolo said there are potential risks with the traditional Design-Bid-Build delivery method which can be discussed further at the upcoming Study Session. Vice President Mandelkern said he appreciates being informed about the various delivery methods before the Board is asked to make a decision on a delivery method or a specific project.

Vice President Mandelkern asked if any school districts are moving forward using the Lease-Leaseback delivery method. Ms. Powell said she is aware of one or two districts that are proceeding with this method. Vice President Mandelkern asked if other school districts or community college districts are using the CMAR method. Ms. Powell said Santa Rosa Junior College has used the CMAR method extensively in the last several years to great effect. Southwestern College and others have also used CMAR. Vice Chancellor Whitlock said the Hillsborough City School District has used CMAR as well.

Vice President Mandelkern said a significant difference in delivery methods appears to be in how subcontractor bids are awarded. He said subcontractors are selected based on the lowest responsive bid in the CMAR method. He asked if this would pose the same problems encountered with the Design-Bid-Build method in which the lowest responsive bidder

must be selected even if the District believes that subcontractor will not provide the best quality work. Ms. Powell said staff is seeking to mitigate that risk by building the prequalification of subcontractors into the proposed implementation of CMAR. She added that all construction delivery methods entail some risk.

Vice President Mandelkern said the District has had success with the Design-Build method in CIP1 and CIP2. He asked why this method is not being discussed as an option for CIP3. Chancellor Galatolo said that with the Design-Build method, an immediate relationship is formed with the owner, designer and architect. He said that, unfortunately, the owner begins to lose control over the design once the bid is awarded and the Design-Builder makes changes due to cost pressures. Chancellor Galatolo said that by using the CMAR method, in which the contractor bids on what has already been designed, the District would be able to maintain design elements that it wants in certain buildings. Ms. Powell said another benefit is the transparency of the subcontractor bidding process which has not been present in the Design-Build method.

Vice President Mandelkern said the presentation on the CMAR model was informative. He said he hopes the Board will be provided a comparison of the various delivery methods, including strengths and weaknesses and when it would be appropriate to use the different methods.

COMMUNICATIONS

None

STATEMENTS FROM BOARD MEMBERS

Trustee Schwarz said she attended the CSEA Conference and thanked the leadership for their hospitality. Trustee Schwarz said she attended the luncheon for new full-time faculty at College of San Mateo and was delighted to meet a number of those who were previously adjunct faculty members. Trustee Schwarz said Trustee Emerita Hausman's name will come up for many years to come and she will never be forgotten for all of the work she did for the District.

Trustee Holober said it was a privilege for him to serve on the Board with Helen Hausman. He said she was a delightful person and a true ambassador for the District. He said her heart was truly with the District and its students. He said Trustee Emerita Hausman was opinionated and at the same time willing to engage with others and respect many points of view. Trustee Holober said Trustee Emerita Hausman was a role model to emulate.

Regarding the quarterly report on Auxiliary Operations that was presented at the last Board meeting, Trustee Holober said he would like some clarification on an issue he has raised in the past. He said that for the San Mateo Athletic Club and Aquatic Center, the report shows an SMCCCD payroll expense of \$1.253 million along with \$300,000 for payroll taxes and benefits. He said he would appreciate receiving redacted data on what those jobs were and the hours worked.

Trustee Mohr said he enjoyed the CSEA Conference in Las Vegas. He said he learned a lot about the attacks on pensions and on the rights of unions around the country as well as in California. He said he talked with Van Ton-Quinlivan, Vice Chancellor of Workforce and Economic Development in the State Chancellor's Office. Vice Chancellor Ton-Quinlivan supervised the task force on workforce creation and Trustee Mohr said its report includes good data and ideas that pertain to the District's Strategic Plan. Trustee Mohr said he will be in Costa Mesa tomorrow in his role as member of the Community College League of California's Advisory Committee on Education Services. The committee's purpose is to assess and evaluate the need for Board and CEO organizational development services. Trustee Mohr said he attended the memorial service for Helen Hausman. He said she was an extraordinary woman who was very student centered and also very compassionate. He said Trustee Emerita Hausman was the kind of person trustees look to. He said she was and is a star to steer by.

Student Trustee Bajwa said he had the pleasure of attending the CSEA Conference. He said students start classes on Monday and the student governments are working tirelessly to help students with the transition to the coming year. Student Trustee Bajwa said he did not have the pleasure of working with Trustee Emerita Hausman but has heard from others, including past student trustees, about her amazing service.

Vice President Mandelkern said it is hard to imagine a time in the District and in the County without Helen Hausman. He said he believes she was the longest-serving elected official in the history of San Mateo County. He said she was completely dedicated to the District and its students and she made a significant contribution to the District. He said her activities on behalf of the American Red Cross were also impressive, particularly her efforts on behalf of refugees internationally. Vice President Mandelkern said Trustee Emerita Hausman's husband, Arthur, is also a very

accomplished gentleman and together they were an incredible team. Vice President Mandelkern said he was out of town and unable to attend the memorial service but sent a note to Mr. Hausman noting that Trustee Emerita Hausman's legacy will live on for many years to come.

Vice President Mandelkern said he was surprised and saddened to learn that President Miljanich has decided not to run for reelection to the Board. He said he first met Trustees Miljanich and Schwarz when they ran for the Board in 1995 and later had the privilege of serving with them. He said it is hard to imagine board meetings going forward without President Miljanich being a part of them.

Vice President Mandelkern said he is pleased that the Middle College is now open at Skyline College. He said it presents an incredible opportunity for students in the North County and he is confident it will be successful as are the Middle Colleges at Cañada College and College of San Mateo. He said he will look forward to visiting the new Middle College at a future time, as mentioned earlier. Vice President Mandelkern said he attended the luncheon for new full-time faculty at College of San Mateo. He said it was a pleasure to see many who were adjunct faculty members and now have been given permanent positions. Vice President Mandelkern welcomed all new faculty, staff and administrators at the three Colleges. He said he is looking forward to the Districtwide Opening Day event tomorrow.

RECESS TO CLOSED SESSION

Vice President Mandelkern announced that during Closed Session, the Board will:

1. consider the personnel item listed as (1) on the printed agenda
2. hold a conference with agency labor negotiator Eugene Whitlock; the employee organizations are AFT and AFSCME
3. hold a conference with legal counsel regarding one case of potential litigation as listed on the printed agenda

Vice President Mandelkern said the next meeting of the Board will be a Study Session on September 9 at 6:00 p.m. in the District Board Room.

The Board recessed to Closed Session at 7:45 p.m. and reconvened to Open Session at 9:00 p.m.

CLOSED SESSION ACTIONS TAKEN

Vice President Mandelkern reported that at the Closed Session just concluded, the Board took no actions.

ADJOURNMENT

It was moved by Trustee Schwarz and seconded by Trustee Mohr to adjourn the meeting. The motion carried, all members present voting "Aye." The meeting was adjourned at 9:01 p.m. in memory of Trustee Emerita Helen Hausman.

Submitted by

Ron Galatolo, Secretary

Approved and entered into the proceedings of the September 9, 2015 meeting.

Dave Mandelkern, Vice President-Clerk

BOARD REPORT NO. 15-9-1A

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Eugene Whitlock, Vice Chancellor, Human Resources and General Counsel
(650) 358-6883

APPROVAL OF PERSONNEL ITEMS

New employment; changes in assignment, compensation, and placement; leaves of absence; changes in staff allocation and classification of academic and classified personnel; retirements, phase-in retirements, and resignations; equivalence of minimum qualifications for academic positions; and short-term temporary classified positions.

A. ADMINISTRATIVE APPOINTMENT, REAPPOINTMENT, ASSIGNMENT AND REASSIGNMENT

None

B. PUBLIC EMPLOYMENT

1. Employment

Cañada College

Sally Heath	Office Assistant II	Science and Technology
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New full-time, 12-month classified employment, effective August 17, 2015.

District Office

Alexandra Degai	Campus Facilities Operations Technician	Facilities
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New full-time, 12-month classified employment, effective August 28, 2015.

Tuong Lu	Custodian	Facilities
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New full-time, 12-month classified employment, effective August 24, 2015.

Skyline College

Christina Trujillo Instructional Aide II Academic Support & Learning Technologies

New full-time, 12-month classified employment, effective August 31, 2015.

Karmann Robbins Instructional Aide II (Assistive Computer Technology) Counseling

New full-time, 12-month classified employment, effective August 11, 2015.

Liezl Madrona Instructional Aide II (CTTL) Academic Support & Learning Technologies

New part-time (48%), 12-month classified employment, effective August 24, 2015.

Anjelica Gacutan Student Life and Leadership Assistant Student Services

New full-time, 12-month classified employment, effective August 25, 2015.

C. REASSIGNMENT**District Office**

Robert Shortridge Lead Custodian Facilities

Reassigned from a full-time, 12-month Custodian position (Grade AA of Salary Schedule 70) into this full-time, 12-month position at Grade CC of the same salary schedule, effective August 20, 2015.

D. TRANSFER**College of San Mateo**

Fermin Irigoyen Professor Language Arts

Transferred from a full-time, 10-month faculty position at Skyline College into this full-time, 10-month faculty position, effective August 13, 2015.

Skyline College

Samuel Sanchez Professor Creative Arts

Transferred from a full-time, 10-month faculty position at College of San Mateo into this full-time, 10-month faculty position, effective August 13, 2015.

E. CHANGES IN STAFF ALLOCATION

Cañada College

On September 11, 2013 (Board Report No. 13-9-1A), the Board approved one full-time, 12-month Program Services Coordinator position in the Student Services Division, having overall program coordination responsibilities for the University Center component of the grant-funded Associates to Bachelors (A2B) Program. It is recommended that this position be changed to a new classification titled “Program Services Coordinator – A2B/University Center Program” at the same Grade. The position will be a temporary, grant-funded position, effective September 10, 2015 through the expiration of the grant funding. The position is currently vacant.

District Office

Recommend creation of a new classification titled, “Project Director (Intensive English Program)” at Grade 175S of the Classified Professional/Supervisory Salary Schedule (40), effective August 19, 2015. In addition, recommend a change in staff allocation to add one full-time, 12-month Project Director (Intensive English Program) position in the Chancellor’s Office, effective August 19, 2015.

F. PHASE-IN RETIREMENT

Joseph Mangan	Professor	Kinesiology
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Recommend approval of participation in the Phase-In Retirement Program, effective August 13, 2015. Confirmation of employee eligibility and final approval of the employee’s proposed workload reduction is managed by the State Teachers Retirement System.

G. LEAVE OF ABSENCE

None

H. PUBLIC EMPLOYEE RETIREMENT AND RESIGNATION

1. Retirement

College of San Mateo

Janice Willis	Business Professor	Business/Technology
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Retiring as Professor Emerita, effective August 28, 2015 with 38 years of service. Eligible for District retiree benefits.

District Office

Anita Leong	Controller	Administrative Services
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Retiring effective September 30, 2015 with 23.5 years of service. Eligible for District retiree benefits.

Jozsef Veres Chief Engineer Facilities

Retiring effective November 30, 2015 with 32 years of service. Eligible for District retiree benefits.

2. Resignation

Cañada College

Noel Chavez College Recruiter Counseling

Resigned effective August 21, 2015.

District Office

Zachary Traywick Lead Groundskeeper Facilities

Resigned effective August 6, 2015.

Skyline College

Elizabeth Osai Financial Aid Technician Enrollment Services

Resigned effective September 8, 2015.

I. ESTABLISHMENT OF EQUIVALENCY TO MINIMUM QUALIFICATIONS

None

J. SHORT-TERM, NON-CONTINUING POSITIONS

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

<i>Location</i>	<i>Division / Department</i>	<i>No. of Pos.</i>	<i>Start and End Date</i>		<i>Services to be performed</i>
Cañada	Student Services/ A2B	1	09/10/2015	12/31/2015	Program Services Coordinator: Assists in the planning and coordinates implementation of such services as student recruitment, orientation, job skills assessment and job placement, special events, tours, individual and specialized programs and other support to current and potential program participants.

District Office	Chancellor's Office/Auxiliary Services	1	08/19/2015	10/31/2015	Project Director – Intensive English Program: Assist Director with the new Intensive Program at Cañada College.
District Office	Human Resources	1	09/01/2015	12/31/2015	Office Assistant I: Provide clerical support for the Human Resources Department and perform receptionist duties for the District Office.

BOARD REPORT NO. 15-9-2A

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Eugene Whitlock, Vice Chancellor, Human Resources and General Counsel,
358-6883

**HEARING OF THE PUBLIC ON AMERICAN FEDERATION OF STATE, COUNTY
AND MUNICIPAL EMPLOYEES (AFSCME), LOCAL 829, COUNCIL 57, AFL-CIO
INITIAL CONTRACT PROPOSAL TO THE DISTRICT**

At its meeting of August 12, 2015, the Board of Trustees received an initial proposal from AFSCME, Local 829, Council 57. A copy of the AFSCME proposal is attached and by reference made a part of this agenda item.

The District will negotiate in good faith AFSCME's proposals as has occurred in the past.

RECOMMENDATION

It is recommended that the Board of Trustees hold a public hearing at this meeting as required by the Educational Employment Relations Act.

2015 Sunshine
AFSCME, Local 829, Council 57
July 2, 2015

1. Increase medical cap effective January 1, 2016 as follows:

	Single	2-Party	Family
From	\$ 729.00	\$ 1,166.60	\$ 1,536.58
To	\$ 829.00	\$ 1,316.60	\$ 1,736.58
Increased Amount	\$ 100.00	\$ 150.00	\$ 200.00

2. 5.5.6 **Assignment During Large Events:** Whenever a special event, [aquatics event](#), [aquatics meet](#) and/or activity occurring on District property, in facilities with a capacity of more than 150, and the attendance is anticipated to be 100 or more, management will assign a custodian, engineer and/or groundskeeper, as required, to provide adequate support [and proper campus maintenance at a minimum of APPA Level 2](#). The assignment ~~should~~**must** include a reasonable amount of time to clean the [all used](#) facility immediately following ~~the any~~ event [and/or meet](#). This is especially important if food is served at the event [and/or if the general public is bringing their own food to a meet or event](#). If the event is lecture only with no food, then the assigned time ~~can~~**may** be reduced.

5.5.6.1 Whenever a special event is held and no bargaining unit staff is assigned or available and either students or volunteers are assigned to clean the facility, [first thing in the morning](#) on the following working day the steward and the campus supervisor [or manager](#) will tour the facility to check cleanliness. If the facility is not clean [to the District standard](#), a minimum of four (4) hours at the overtime rate will be assigned to bargaining unit staff to restore order to the facility.

3. Allowing for 60% of District housing to be designated for AFSCME Members.

BOARD REPORT NO. 15-9-100B

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: Kathy Blackwood, Executive Vice Chancellor, 358-6869

PUBLIC HEARING OF THE 2015-16 FINAL BUDGET

California Code of Regulations, Title V §58301, specifies that the proposed budget for the ensuing year be available for public inspection and that a public hearing be held.

The proposed 2015-16 budget to be presented for adoption has been available since September 4, 2015, and, in conformance with §58301, the public hearing has been scheduled for this meeting of September 9, 2015.

In accordance with the Code, notification of the dates and locations at which the proposed budget was available for inspection, as well as the date, time, and location of the public hearing, was published in the *San Mateo County Times*.

RECOMMENDATION

It is recommended that the Board of Trustees proceed with the public hearing on the proposed 2015-16 Final Budget for the San Mateo County Community College District.

BOARD REPORT NO. 15-9-101B

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Kathy Blackwood, Executive Vice Chancellor, 358-6869

ADOPTION OF THE 2015-16 FINAL BUDGET

Section No. 58305(c) of the California Code of Regulations, Title 5, requires that “on or before the 15th day of September, the governing board of each district shall adopt a final budget.” The adoption of the budget will provide the District with a comprehensive financial plan of income sources and proposed expenditures for the 2015-16 fiscal year.

RECOMMENDATION

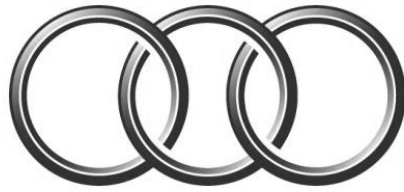
It is recommended that the Board of Trustees adopt the 2015-16 Final Budget in the amounts detailed below, and that the CCFS-311 report be submitted to the State Chancellor's Office.

Fund	2015-16 Budget	% of Total
Unrestricted General Fund	\$156,803,422	50.28%
Self-Insurance Fund	759,46	0.24%
Debt Service Fund	36,331,792	11.65%
Restricted General Fund	35,611,100	11.71%
Capital Projects Fund	42,660,000	13.68%
Bookstore Fund	7,165,000	2.30%
Cafeteria Fund	219,000	0.07%
San Mateo Athletic Club (SMAC)	3,300,000	1.06%
Child Development Fund	1,221,507	0.39%
Community, Continuing, Corp Educ	900,000	0.29%
Trust Funds (Financial Aid)	21,507,580	6.90%
Reserve for Post-Retirement Benefits	4,500,000	1.44%
TOTAL	\$310,978,439	100.00%

San Mateo County Community College District



2015-2016 Final Budget Report



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

2015-16 *Final Budget* *Report*

Board of Trustees

Patricia Miljanich, *President*
Dave Mandelkern, *Vice-President-Clerk*
Richard Holober
Tom Mohr
Karen Schwarz
Rupinder Bajwa, *Student Trustee, 2015-16*

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

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CHANCELLOR'S MESSAGE

Dear Colleagues,

As was reported last year, we have had an excellent year for California community college students and, with the improving economy, anticipate another year of increasing resources to fund community college education. Entering into our 5th year of community-supported status (also known as basic aid), the San Mateo County Community College District continues to benefit from the rising property values in our County. These resources provide much needed support to address the broad educational needs of our local community.

In particular, the increase in assessed valuation for the county was 7.72% for 2014-15. That means that the District will receive an increase in its property tax revenue for the coming year by that amount. Our Board and the unions agreed to tie compensation increases to growth in the assessed valuation, which resulted in a salary increase of 4.78% for 2015-16. This amount, following last year's 3.69% increase, puts our District at the top of California's community colleges for salary growth over the last several years.



Currently, we are in the process of developing a five-year strategic plan. Under the direction of a steering committee including board, administration and faculty senate representatives, we have held multiple forums at each of the campuses, developed goals and strategies, and plan to use this to guide us over the next five years.

The four goals are:

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

These goals have districtwide strategies that impact our individual Colleges. We are still working on developing the metrics to measure our progress toward achieving those goals. This plan will evolve over time as our priorities or academic demands change. The strategic plan, in its draft form, can be found at the following link: <http://smccd.edu/strategicplanning/index.php>.

As noted in my past year's message, the California Legislature passed a bill that permits, on a limited basis, community colleges to offer baccalaureate degrees. Skyline College competed and was awarded the privilege of being one of 15 colleges to offer a baccalaureate degree program. Starting in Fall, 2016, Skyline College will offer a bachelor's degree in radiologic technology.

Once again, the San Mateo County voters were very generous by approving a \$388 million General Obligation Bond last November. This bond will be used to continue upgrading our facilities, including a Math/Science building and a Kinesiology building at Cañada College, a Kinesiology building and a Center for Innovation and Emerging Technologies building at College of San Mateo, and a Social Science/Creative Arts building and an Environmental Studies building at Skyline College.

The future looks very bright for our District, and I look forward to working with all of you to meet the educational needs of our local community. It is a pleasure to welcome new faculty, staff, and students to our institutions, as well as the greater community that finds that our three Colleges offer a wealth of education and community resources that greatly improve our lives within San Mateo County.

All my best,

Ron Galatolo, Chancellor

San Mateo County Community College District 2015-16 Final Budget Report

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This book is made possible by contributions from numerous District staff under the leadership of Executive Vice Chancellor Kathy Blackwood.

2015-16 Final Budget Report

The California State enacted budget was signed by Governor Brown on June 25, 2015. The 2015-16 Budget Act authorizes \$167.6 billion from the General Fund and other State funds.

The rebounding State economy has vastly improved the lives of many Californians. California job levels have expanded 13.5% since the end of the recession.¹ According to the State Economic Development Department report on August 21st, the unemployment rate in the San Francisco-San Mateo-Redwood City metropolitan division, as of July 2015, was 3.7% compared to the State unadjusted unemployment rate of 6.5% and 5.6% nationwide.² Before the recession in 2006, the State unemployment rate went as low as 4.8%. Although progress has been made, there is still a long way to go. Economists warn that the State's housing shortage coupled with extreme housing prices (which is outpacing income growth) could slow the economy down.

As a community-supported district, the San Mateo County Community College District (SMCCCD) is no longer dependent on State calculations for its funding. Where most community college districts are highly dependent upon State apportionment and the per student revenue funding formula, community-supported districts are dependent upon changes to property values. Funds are still limited, but the basis for funding is more stable and predictable than the State funding mechanism and the volatile tax base that supports it. Being community-supported rather than State-supported affords our Colleges a greater opportunity to address appropriate local community needs rather than State initiatives.

The only funding support the District receives from the State is the minimum funding provided by Proposition 30 Education Protection Account (EPA), lottery funding and State categorical programs that are designated for specific populations.

COMMUNITY COLLEGE BUDGET HIGHLIGHTS

The major components of the 2015-16 California Community Colleges budget include:

- \$2.5 billion in General Fund only CCC Apportionments
- \$61M or 1.02% Statutory COLA
- \$60M in one-time funds for the Governor's Basic Skills and Student Outcomes Transformation Program - a grant program aimed at improving /expanding evidence-based practices in basic skills education. The Senate had previously rejected this proposal.
- \$148M total for deferred maintenance and instructional equipment (\$48M is one-time)
- \$285M for Student Success and Support Program (SSSP) and \$155M for implementation of Student Equity Plans
- \$15M in one-time funds approved for Institutional Effectiveness Partnership Initiative
- \$6M related to the SB 850 BA pilot programs—implementation, start-up and professional development
- \$39M for supplemental financial aid assistance for Cal Grant B recipients taking 12 or more units
- \$3M for financial aid administration (one-time local implementation of Cal Grant B supplemental)
- Increases for certain categorical programs, including \$123M for EOPS restoration funding under BCP, \$48M for CTE (SB 1070), and \$2.5M for COLAs for various programs including EOPS, DSPS, CalWORKs and Childcare Tax Bailout programs
- \$603M in one-time Mandate backlogs including maintenance and instructional equipment based on available one-time resources of which \$117M is available and will be allocated in the current year (SMCCCD expects to receive around \$10M and \$2.3M for instructional equipment)

¹ Los Angeles Times, July 17, 2015 California economy article by Tiffany Hsu.

² [http://www.calmis.ca.gov/file/lfmonth/sanf\\$pds.pdf](http://www.calmis.ca.gov/file/lfmonth/sanf$pds.pdf)

State Overview

There was widespread attention over the recent market fluctuations as many expressed concern over the news. Economists cautioned that it would take months to derail progress on a wider economic scale adding that “a series of government indicators such as consumer confidence, new home sales and GDP growth all point to continued momentum. Trends in purchases of homes and automobiles tend to be more directly tied to the health of the job market, which in California has been growing at a rate of about 3% in each of the last three years, faster than the U.S. average of around 2% annually over the same period.”³

At the Budget workshop held for Community College Business Officers on July 28, School Services of California presented their economic projections reporting that despite the Legislature’s attempt to build the 2015-16 spending plan based on the LAO’s higher revenue forecast, the Governor’s Department of Finance’ revenue forecast prevailed. They have concluded that the State revenue projections are understated.

State Vice Chancellor Dan Troy added that details of the final agreement affecting community colleges do not differ greatly from the Governor’s May Revision. Although the totals slightly differ from the May figures, there were significant new items that include restoration of EOPS to pre-recession levels, \$39 million in financial aid grants and \$6 million for start-up cost funding for the BA degree pilot program, of which Skyline College was one of the few awarded the grant for piloting the Radiologic Technology program.

Keeping in mind various cautionary advice, districts must plan for increases in PERS and STRS contributions that will claim a lion’s share of local operating funds in the coming years, along with the expiration of Proposition 30 (EPA) funding as soon as December 2016 for sales tax, and in December 2019 for State income taxes for high wage earners. While good times are upon us at this present stage of economic expansion, it is only prudent to plan for the next cycle of contraction.

District Status

The District leadership remains vigilant in its efforts to protect its community-supported status because any legislative action to change the existing funding formula could be detrimental to the inflow of local taxes from our County. District officials play an active and vital role in policy and advocacy positions and participate in many statewide committees where they represent District interest.

As the District pursues different avenues and approaches to address community needs, which also include responding to the educational requirements of its student population, there is a strong commitment to maintain a prudent and stable financial position. The future looks bright and promising with the addition of new faculty and staff.

SMCCCD Strategic Plan

The updated SMCCCD Strategic Plan is undergoing final review before its implementation. It is scheduled to go before the District Participatory Governance Council (DPGC) on September 21st.

The plan consists of three overarching themes – student success, equity, and social justice; four strategic goals; and Districtwide strategies and metrics to be used to implement and measure the effectiveness of programs and activities in support of this plan.

The plan’s development was data driven and collaborative. Internal and external data regarding trends in demographics, competitors, workforce needs, housing, K-12 and higher education were collected and considered. This plan is integrated with and draws from the District and College plans: Educational Master Plans, Facilities

³ <http://www.latimes.com/business/la-fi-markets-california-20150830-story.html>

Master Plan, Equity Plans and Strategic Enrollment Plans. Four strategy sessions at each College – a total of 12 forums – provided the opportunity to collect information and insights from faculty, staff and students. The Board of Trustees discussed the plan at their Annual Retreat.

The Strategic Plan is tied to the Colleges’ Educational Master Plans and to resource allocation. The new resource allocation model includes annual funding for an Innovation Fund to support program development. Additionally, the new plan provides a way for the District to demonstrate its accountability to stakeholders, taxpayers, and students. District leaders will use continuous analysis of student persistence, completion, award of certificates and degrees and transfers in addition to assessing student goal attainment to make strategic decisions. Student performance and outcomes underlie accountability for the overarching District goals-student success and equity and social justice.

The Plan will be reviewed regularly and discussed at the Board’s Annual Retreat and at other times during the year. The metrics, some of which have yet to be developed, will change over time, as will the strategies as they are reviewed and refined annually.

Measure G/San Mateo County Parcel Tax

SMCCCD has benefitted immensely from the passage of Measure G (San Mateo Parcel Tax) in June 2010. San Mateo County taxpayers could be assured that the Colleges met the goals set forth in the ballot measure. This temporary funding afforded the District the means to provide and deliver services during a time of limited resources. Throughout the four years of funding, the spending plans summarized following three criteria:

- Instruction Plan— funding to offer additional classes and laboratories to address growing student demand
- Student Services Plan—maintaining academic counseling programs and other student services to promote student achievement, graduation and access to high-paying jobs as well as keeping libraries open and maintaining library services
- Course and Program Innovation Plans—preserving job training programs in nursing, health care, computers, engineering, green technology, police and firefighting in preparing students to transfer to four-year colleges and universities and maintaining core academics

The Parcel Tax Oversight Committee met regularly to receive updates and discuss financial reports. A final report from the committee is due sometime this fall. Please refer to Pages 89-93 in the Funds section of this report for a summary of Measure G.

For more current information on the tax measure, please go to the Business and Community tab on the District website, <http://www.smccd.edu/accounts/smccd/committees/measuregoversight/default.shtml>.

An average of more than \$7 million was received each year, from San Mateo County taxpayers. Total expenses were \$28.2 million. In four and a half years, the Colleges expenditures of Measure G funding are as follows:

	2010-11	2011-12	2012-13	2013-14	2014-15	Total
CAN	\$1,318,199	\$2,052,947	\$2,295,484	\$2,030,504	\$1,631,335	\$9,328,469
CSM	1,458,146	2,144,162	2,770,027	2,119,585	781,756	9,273,676
SKY	1,575,452	2,320,984	2,636,414	1,568,960	1,308,064	9,409,874
Central	33,786	98,146	12,945	97,367	0	242,244
	\$4,385,583	\$6,616,239	\$7,714,870	\$5,816,416	\$3,720,661	\$28,254,263

2015-16 SMCCCD Budget

The 2015-16 Tentative Budget was based on the most current revenue assumptions available in early summer. The Final Budget assumptions have been adjusted to reflect the State budget and our community-supported status. Changes have occurred since June that form the basis for revised revenue and expenditure budgets as follows:

2015-16 Tentative Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases.
2. 2015-16 FTES based on the District’s P-2 (Second Principal Apportionment) report to the State as of April 30, 2015:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,099
College of San Mateo	6,948
Skyline College	<u>7,884</u>
Total	18,931

3. 2015-16 FTES estimates based on the Colleges 5-year average in April 2015:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,377
College of San Mateo	7,519
Skyline College	<u>8,044</u>
Total	19,940

4. 2015-16 FTES based on funded State growth over 2013-14 FTES goals and no shifting of FTES
5. State revenue COLA does not apply
6. Best guesses on fixed costs
7. No increase for full time faculty outside of what Colleges fund from their site allocations
8. Utilities and benefits are based on 2013-14 increase over 2012-13

Summary

Total Projected Revenue	\$150,589,659
Total Projected Expenses	<u>\$145,595,371</u>
Estimated Surplus	\$4,166,224

2015-16 Final Budget Assumptions

1. Continuation of SB 361 funding as proposed at the State budget workshops. No fee increases and an increase in BOG fee waivers.
2. 2015-16 FTES based on the District’s P-A (Annual Principal Apportionment) report as of July 15, 2015:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,097
College of San Mateo	6,907
Skyline College	<u>7,911</u>
Total	18,915

3. 2015-16 FTES are based on 5-year average in 2015-16:

<u>Campus</u>	<u>FTES</u>
Cañada College	4,368
College of San Mateo	7,539
Skyline College	<u>10,437</u>
Total	22,344

4. 2015-16 Non-resident FTES based on International Education Plan.
5. State revenue projections do not apply to community-supported districts
6. 4.78% compensation adjustments based on negotiated agreements.
7. Changes to full time faculty staff funded from their site allocations
8. Utilities and benefits are based on best estimates.

Summary

Total Projected Revenue	\$156,803,422
Total Projected Expenses	<u>\$156,803,422</u>
Marginal Deficit	\$(-0-)

NOTE: Beginning with the 2015-16 fiscal year, SMCCCD is implementing the use of a new resource allocation model to reflect the District’s community-supported status that prioritizes programs and services according to the needs of the local community.

The chart below was prepared for the first day of Fall 2015 classes. To make productivity reports more accurate, contract courses (attendance method=occupational courses) are excluded from Enrollment, FTES, WSCH, Load and Sections. Data from all prior terms still include these courses; however, the impact of this change is small. The Office of the Vice Chancellor of Educational Services and Planning can assist in providing detailed enrollment information.

The decline in enrollment is partially attributed to the slight improvement in the economy as more people find employment.

End of First Day of Classes

Monday, August 17, 2015

Overview	Cañada		CSM		Skyline		SMCCCD	
	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	14,159	0.4%	22,032	-4.2%	22,560	-4.7%	58,751	-3.3%
College Headcounts	6,475	3.0%	8,747	-3.4%	9,298	-2.1%	24,520	-1.3%
FTES*	1,743	0.8%	3,074	-1.1%	3,069	-4.4%	7,886	-2.0%
Load**	458	-2.1%	488	-4.0%	522	1.8%	493	-1.5%

Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	616	10.0%	1,251	8.4%	867	-10.6%	2,734	-5.6%
First-Time Transfer	459	2.2%	613	-7.1%	656	3.8%	1,728	-0.8%
Returning	509	2.6%	637	-4.6%	677	-10.0%	1,823	-4.9%
Returning Transfer	442	2.3%	545	-1.1%	578	-8.4%	1,565	3.0%
Concurrent K-12	275	2.2%	231	9.5%	198	29.4%	704	11.2%
Continuing	4,174	2.3%	5,470	-2.4%	6,322	0.6%	15,966	-0.5%
Internet Enrollments	2,357	14.6%	2,711	-3.4%	3,679	1.1%	8,747	2.9%

Source: Argos Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 201508 Census Day and then select either Census Enrollment or FTES and WSCH or Section and Load.

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

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

*FTES: Full Time Equivalent Student. A full time equivalent student (FTES) represents 525 hours of class instruction.

**Load: Teaching Load is taken as the ratio of WSCH[□] to FTE^{□□}. It is point in time and will change as the semester progresses.

□ WSCH: Weekly Student Contact Hours

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

General Fund Revenues

The General Fund consists of two segments – “Unrestricted” and “Restricted.” At SMCCCD, the Unrestricted General Fund is commonly referred to as “Fund 1” and the Restricted Fund is referred to as “Fund 3.” Approximately 80% of the General Fund is made up of the unrestricted portion of the General Fund budget and supports most of the general programs of the District.

The restricted portion of the General Fund (approximately 20%) accounts for federal, state, and local money that must be spent for a specific purpose by law or regulation. Examples of Restricted Funds include Student Success and Support Programs, Extended Opportunity Programs and Services (EOPS) and Disabled Students Programs and Services (DSPS).

Other funds come from foundations, fundraising and partnerships with industry, the community and grants from the state and federal governments.

The information in this report focuses primarily on the Unrestricted General Fund; however, the District’s other funds are also included.

2015-16 Unrestricted General Fund Revenue

Under State law, each district has a “revenue limit,” which is a maximum amount of the general purpose funding. Base revenue is drawn from three primary sources that include local property taxes, student enrollment fees and State general apportionment.

However, since becoming community-supported, the District does not receive State general apportionment. Rather, the District receives the bulk of its unrestricted revenue from property taxes and redevelopment funds as well as student fees including non-resident tuition. These two primary sources represent more than 87% of the unrestricted revenues.

District Cash Flow and Reserves

With the District currently being community-supported, it is no longer entirely dependent on State apportionment. This means that funding is more predictable. The majority of revenues are received twice a year, in December and April, when tax revenues are distributed by the County.

Between the months of July and December, without significant cash receipts, cash management is vital. In order to simplify the process and obtain the best pricing for issuance costs, the District participates in the California School Boards Association (CSBA) *California Reserve Program* for issuance of tax-exempt tax revenue anticipation notes (TRANs). It has been standard practice to issue TRANs to provide the necessary cash flow to fund District operations to meet payroll and other District obligations during the months before property taxes are available. The Board of Trustees approved and authorized the issuance of TRANs in April 2015 in an amount not to exceed \$30 million and \$21 million was issued in July.

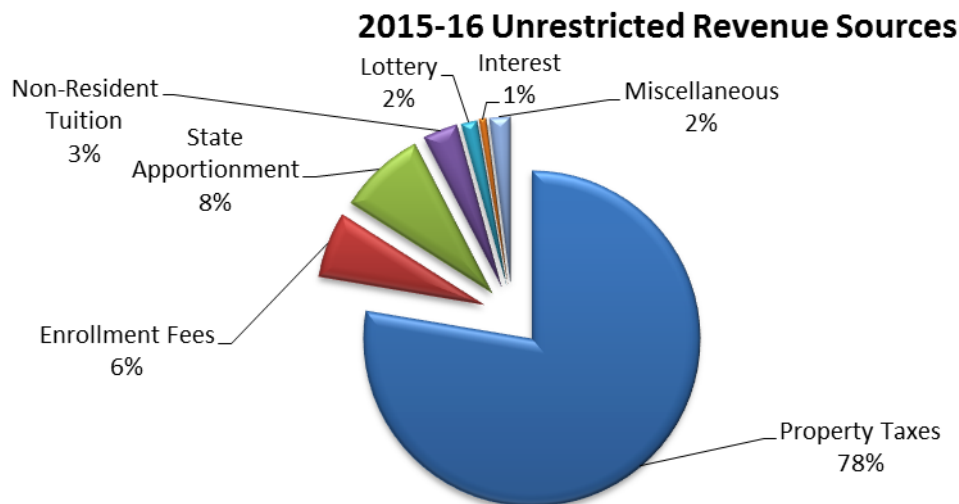


This current budget reflects the recommendation to increase budgeted reserves from 7% to 9% of expenditures. The Board of Trustees discussed but has not yet adopted a new policy that will gradually increase reserves for budget contingency, emergency management and cash flow to 15%. The recommendation establishes the appropriate level of reserves which the District will strive to maintain in its Unrestricted General Fund including how the fund balances will be funded and the conditions under which the funds can be used.

2015-16 Unrestricted General Fund Revenue Assumptions

2015-16 Final	REVENUE
\$131,683,289	Base Revenue –Includes property taxes, supplemental taxes, student enrollment fees, redevelopment (RDA) funds and no State general apportionment (as community-supported). Property Taxes (secured, unsecured, prior year)—\$114,547,066 RDA AB1290—\$209,915 RDA residual—\$7,031,155 Student Fees—\$9,895,153
1,816,206	Proposition 30 (EPA) —State allocation of sales taxes and personal income taxes calculated at \$100 per FTES.
2,400,000	Lottery – Projection is based on estimated receipts for 2014-15. Proposition 20 restricts a certain portion of lottery funding for the purchase of instructional materials which are included in the Restricted General Fund.
608,898	State allocations for Part-Time Faculty Parity for Office Hours and Medical reimbursements.
273,000	Apprenticeship – Projection is frozen at 2008-09 levels for continuing programs.
10,451,527	Mandated Costs – The District is claiming \$28 per FTE in 2015-16.
5,297,677	Non-Resident Tuition – The non-resident rate is \$213 per unit plus \$8 capital outlay fee which is now charged to all non-residents including out-of-state students and students of a foreign country (calculated based on State cost-related parameters and approved by the Board of Trustees on January 28, 2015). The total also reflects an increase in enrollment.
1,100,000	Interest – Combined short-term interest rates and investment interest projections based on improving economic climate.
3,172,825	Miscellaneous – Includes most current projections for cosmetology sales, facility use fees, library fines, class audit fees, transcript fees, community education, satellite dish income, and other miscellaneous student fees.
\$156,803,422	TOTAL PROJECTED REVENUE

The District Committee on Budget and Finance reviews and assists in formulating the District’s revenue assumptions. The following pie chart illustrates the various sources of revenue.



2015-16 BEGINNING BALANCE

The 2015-16 beginning balance is \$22,188,693. The beginning balance includes reserves for specific projects and activities of the 2014-15 year that have been carried over into the new fiscal year as committed to those purposes.

The beginning balance also includes an increase to the District's contingency reserve to 9% and the 2014-15 site ending balances. The table below details the components of the District's 2015-16 beginning balance.

Project/Activity	Balance
Professional Development	\$280,985
Staff Development	108,313
Miscellaneous Designated Funds:	
Emergency Preparedness	347,890
Cañada SFSU Facility Contracts	280,310
Satellite Dish Contracts	448,463
Fleet Program	45,452
Equipment Surplus	8,543
Elections carryover	200,000
CSM Science Sales	5,757
CSM Contract Ed	378,221
Skyline various projects	452,925
Cañada various projects	124,514
CSM various projects	527,768
Indirect Cost Pool (all sites)	82,051
Miscellaneous Projects	654,313
International Programs	615,134
Apprenticeship	202,900
Site Prior Yr Commitments (Encumb)	223,463
College Events Funds	76,905
Other Carryover	191,111
Site Ending Balances:	
Cañada College	616,724
College of San Mateo	897,357
Skyline College	951,559
District Office	65,353
Facilities	290,673
Contingency Reserve (9%)	14,112,308
Unallocated Reserve	-0-
Total	\$22,188,692

Reserves

The Board of Trustees have discussed the proposal to increase reserves and directed staff to draft a reserve policy.

In anticipation of Board approval, the 2015-16 Budget includes a District reserve of \$14,112,308 in its fund balance which has been increased from 7% to 9%. The State standard is a 5% reserve.

The contingency reserve is not budgeted as a line item as there is no intention to expend these funds except in an emergency.

2015-16 Unrestricted General Fund Expenditure Plan

Expenditure projections are adjusted throughout the budget development process as new information becomes available.

The expenditure budget for the unrestricted portion of the general fund amounts to \$156,803,422 which represents an increase of \$11,208,051 from the tentative budget estimate of \$145,595,371. Changes were due in large part to the increases in compensation, District retirement contributions, consulting fees, insurance, staff development and retirement benefits. To comply with GASB 45, benefit rates for permanent employees are reflected as part of the Post Retirement Reserve Fund.

Negotiations for all bargaining units are ongoing through the fiscal year regarding non-economic items as the multi-year contracts will end in June 2016.

2015-16 Unrestricted General Fund Expenditure Plan

2015-16 Final	EXPENDITURES
\$116,608,417	<p>Site Allocations – Includes allocations for salaries and benefits adjusted for growth per the allocation model, for step and column changes and longevity. Please refer to the following page for details.</p> <p>Benefits – Includes benefit increases known to date. This also includes a benefit for the future cost for District paid retiree medical benefits to comply with GASB 45 requirements.</p>
7,167,000	Retiree Benefits – Includes benefit increases for more than 710 retirees’ health premiums.
1,000,000	Other Benefit transfers for part time adjunct faculty medical reimbursement program and to the Parking fund for Facilities and Public Safety staff
1,158,042	Formula Adjustments/Contracts – Cosmetology sales, facility use rental fees, and 8% of non-resident tuition. Expenditure budget corresponds with revenue assumption in Miscellaneous revenue. Also includes SFSU and TCOM/satellite contracts and expenses.
273,000	Apprenticeship – Expenditure budget corresponds with revenue assumptions. Programs include automotive technology at Skyline College and continuing programs at CSM.
12,696,522	Miscellaneous – Includes audit fees, banking and credit card fees, bad debt, IRS fees to process 1098 and 1099 forms, AFT and Academic Senate release time, special events fund, CalPERS/STRS administrative fee, opening day and end of the year expenses, Innovation Fund, including one time funds and other miscellaneous fees.
5,503,077	Utilities – Includes gas, electricity, water/irrigation, garbage, and other charges. The Facilities Department analyzes projected costs for new campus buildings as well as rate increases and offsets from the cogeneration plants.
301,234	International Education – Assist sites to develop global strategies for marketing/recruitment.
4,209,056	Salary commitments – Includes step and column annual increases and adjunct office hours.
1,500,000	Resource Allocation – Innovation Fund
1,000,000	Managed Hiring – Includes resources necessary for the placement of staff into unfunded classified positions, thereby avoiding layoffs.
1,220,273	Insurance – Includes \$290,000 transfer to Self-Insurance fund and property liability insurance coverage in the amount of \$969,045.
1,730,000	Consultant/Legal/Election – Includes \$50K County Counsel, \$550K in legal fees, \$530K in consulting fees and \$600,000 for election costs.
498,000	Staff Development – Includes annual allocation for Professional Development, Trustees and increases in Management Development and Classified Staff Development.
1,878,800	Software/Hardware/Telephone – Includes maintenance and operating costs for ITS software and hardware, as well as telephone charges. This line item covers Districtwide existing software and new contracts.
60,000	Museum of Tolerance – Renewal of funding for District staff attendance. Training scheduled for Fall 2015 and Spring 2016.
\$156,803,422	TOTAL PROJECTED EXPENDITURES

2015-16 BUDGETED EXPENDITURES

The total Unrestricted General Fund budget includes site allocations and the beginning balance as indicated in the following major uses:

Salaries **\$91,661,192**
 The expenditure budget for salaries includes increases for step placement and longevity as well as a compensation increase of 4.78%. Salaries and benefits combined account for more than 82% of the budget.

Benefits **\$37,020,256**
 Updates to benefit rates for 2015-16 are included. The budget includes the January 1, 2016 increases in non-capped premium rates for employees and retirees and increase in employee health premium caps when part of the negotiated settlements. This amount also includes a benefit for the future cost for District paid retiree medical benefits. Each site has the responsibility of managing its own benefits.

Supplies **\$6,728,549**
 Projected expenditures in this category include all types of operating expenses for office supplies, subscriptions, printing, gas, oil and tires.

Other Expenses and Services **\$27,150,568**
 The expenditure budget includes increases for utilities, including projections for increases in maintenance costs. Also included are projected expenditures for insurance, telephone service, and increases in computer hardware and software contracts.

Equipment **\$ 76,006**
 Expenditures in this category include instructional equipment, library books, furniture, and site and building improvements. A large majority of the District’s capital expenses are included in the Capital Projects Fund.

Transfers/Other **\$ 2,243,234**
 The Unrestricted General Fund includes transfers to other District funds. The projected transfers include transfers to Self-Insurance and benefit costs in the Parking Fund. Other budgeted amounts include set-asides for contingency.

Total Expenditure Budget **\$164,879,805****

**This total includes site allocations, Prop 30, Transfers, Central Services expenses as well as committed or carryover funds from 2014-15.

Site Allocations

Cañada College
 Site Allocation \$20,911,698
 Proposition 30 (EPA) 309,943
 14-15 Ending Balance 616,724
 Total \$21,838,365

College of San Mateo
 Site Allocation \$33,188,996
 Proposition 30 (EPA) 526,024
 14-15 Ending Balance 897,357
 Total \$34,612,377

Skyline College
 Site Allocation \$36,021,919
 Proposition 30 (EPA) 579,976
 14-15 Ending Balance 951,559
 Total \$37,553,454

District Office
 Site Allocation \$13,233,924
 Proposition 30 (EPA) 213,416
 14-15 Ending Balance 65,353
 Total \$13,512,693

Facilities
 Site Allocation \$11,435,674
 Proposition 30 (EPA) 186,847
 14-15 Ending Balance 290,673
 Total \$11,913,194

Total
 Site Allocations \$114,792,211
 Proposition 30 (EPA) 1,816,206
 14-15 Ending Balance 2,821,666
 Other -0-
 Total \$119,430,083

The 2014-15 site ending balances will be used by the Colleges to cover unbudgeted items.

Note: Additional allocations for basic skills programs, workforce development, career technical education and instructional supplies (Prop 20) are included in the Restricted General Fund.

Budget Summary

Revenue

Beginning Balance	\$ 22,188,692
2015-16 Revenue	<u>156,803,422</u>
Total	\$164,879,804

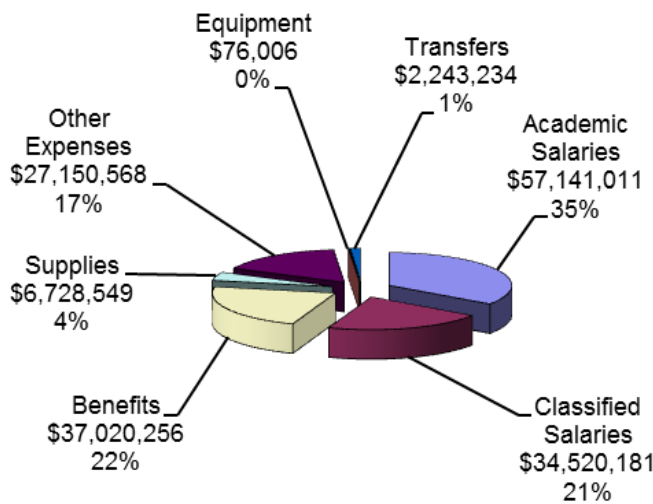
Expense

Site Allocations	\$116,608,417
Central Services	40,195,004
2015-16 Committed	<u>8,076,382</u>
Subtotal	\$164,879,804

Contingency 14,112,308

Balanced Budget \$ (0)

2015-16 Budgeted Expenditures
By Account Type



District Committee on Budget and Finance

The District Committee on Budget and Finance is a subcommittee of the District Participatory Governance Council. Its main purpose is to focus on budget planning. The Committee reviews State budget proposals and assists in developing District income assumptions, budget goals and budget allocations. The Committee meets monthly and members receive regular updates on State and District budget and finance issues and actively contribute to the dissemination of information to their respective constituencies.

Members for 2015-16 include:

Kathy Blackwood, Executive Vice Chancellor, Committee Chair

Eloisa Briones, Budget Office, Skyline

Ray Chow, Chief Financial Officer, District

Mary Chries Concha Thia, Classified, Cañada

Doug Hirzel, Academic Senate, Cañada

Judy Hutchinson, Budget Office, Skyline

Barbara Lamson, Classified, Skyline

Steven Lehigh, AFT, CSM

Michelle Marquez, Budget Office, Cañada

Vickie Nunes, Budget Office, Cañada

Ludmila Prisecar, Budget Office, CSM

Jan Roecks, Budget Office, CSM

Linda Whitten, Academic Senate, Skyline

TBD, Academic Senate CSM & AFSCME
Student representatives from each campus

OTHER FUNDS

SELF-INSURANCE FUND (FUND 2)

The District is entering into its tenth year of a more independent risk management program since withdrawing from the Bay Area Community College Joint Powers Agency (JPA) in 2005-06. The risk management program uses a combination of self-insured retention (SIR) amounts and insured limits. The current program permits the District to manage risk with greater flexibility to meet its needs associated with its size and complexity. After withdrawing from the JPA, the District contracted for independent coverage and administration of claims from insurance underwriters and third party claims administrators (TPA's). The largest risk programs are those for property, liability, and workers' compensation risk coverage. The District uses an actuarially based program balancing the use of self-insured retention (SIR) to cover expected losses, and a combination of primary insurance and re-insurance levels to cover unexpected losses. The Self-Insurance fund is used to fund and manage the expenses associated with this risk management program.

Due to its favorable insured loss experience and current insurance market conditions, the District expects minimal changes to insurance rates for 2015-16. However, refurbished buildings have resulted in higher values that have, in turn, resulted in increased property insurance expense.

Workers' compensation costs have also remained low allowing the District to reduce the internal charge percentage from 1% to .95% of salaries. Additionally, student insurance premiums continue modest increases with some minor changes aligned with the new nationwide medical plan; most major coverages have remained unchanged from the 2013-14 plan. The District's high loss-to-premium ratio (losses almost exceeding the premium paid) for student insurance imposes a high experience modification impact upon the insurance rate.

The District has recently reviewed its insurance requirements for contracts and has set requirements for insurance for our contractors and vendors. This has created some concerns from the vendors, but we are seeing overall increases in the amount of insurance required systemwide.

The Self-Insurance 2015-16 budget, detailed on Page 54, totals \$759,038. Estimated income is \$1,062,575 which consists of a transfer from Fund 1. The net beginning balance of the Self-Insurance Fund is \$7,664,018. This balance will cover incurred but not yet reported losses.

DEBT SERVICE FUND (FUND 25)

The purpose of the Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long term debt. Revenue to this fund comes from the assessed property taxes to pay off the General Obligation Bonds.

The Debt Service Fund budget for 2015-16, shown on Page 56, totals \$36,331,792 which includes debt reduction principal and interest payments. Estimated income is projected at \$36,677,812. The net beginning balance is \$43,388,339. The schedule for long term debt can be found in the Supplemental Information section.

RESTRICTED GENERAL FUND (FUND 3)

The Restricted General Fund accounts for specially-funded federal, state or local grants or agreements which have specific purposes and must be spent accordingly. The 2015-16 Final Budget includes the most current data available. A list of the specific programs and grants can be found on Pages 58-60.

Included in the Restricted General Fund are the Health Services and Parking Programs. Health fee income is estimated at \$1,280,473. Parking fee income is estimated at \$3,330,210.

The Restricted General Fund budget for 2015-16, as shown on Page 65, is \$35,611,100. The net beginning balance in the Restricted General Fund is \$15,185,451.

CAPITAL PROJECTS FUND (FUND 4)

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 68-69. Project expenditures as of June 30 were \$24,851,779.

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

Capital Improvement Program

The District is nearing completion of the second phase of the Capital Improvement Program (CIP) with only a handful of projects remaining. To date, **Measure A** bond funds have generated an interest of \$33.3 million, which increased the Measure A budget from \$468M to \$501.3 million. As of June 30, 2015, the District has expended \$482,131,028 and committed \$4,589,590 of Measure A funds - 97% of the total authorization.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to match with the funding and programming requirements. However, the District continues to experience a decline in State Capital Outlay funds for projects on all three campuses due to the fact that the State has failed to approve an educational facilities bond since 2006.

Fortunately, in November 2014, voters in San Mateo County voted (66.4% favorable) to pass **Measure H**, a \$388M bond measure that will allow the District to complete the modernization/construction/reconstruction projects as envisioned in the 2015 Facilities Master Plan Amendment that was approved by the Board in January 2015. The District is currently working on the rollout of these projects and construction on some of the projects should begin in early 2016. As of June 30, 2015, the District has expended \$2,152,737 and committed \$1,330,029 of Measure H funds - 2% of the total authorization.



Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of August 2015, but are subject to change.



Completed Projects – The following projects were completed during the second half of the fiscal year:

- Parking Lot and Roadway Light Upgrade, Phase 1 (LED)
- Building 3 Theatre House Lighting
- Menlo Park Classroom Renovation
- Building 8 Server Move
- Building 13 Business Labs Furniture Upgrade

Active Construction Projects – The following projects are under construction:

- Parking Lot and Roadway Light Upgrade, Phase 2 (LED)
 - Anticipated Completion date: Spring 2016
- Tennis Court Office Conversion
 - Anticipated Completion date: Fall 2015
- Space Needs Analysis
 - Anticipated Completion date: Fall 2015

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

- New Team House
- Building 1 Physical Education / Athletics
- Building 23N Math/Science/Technology
- Swing Space Planning for Construction

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 13 Multiple Program Instructional Center (FPP)

College of San Mateo

Completed Projects – The following projects were completed during the second half of the fiscal year:

- Parking Lot and Street Light Upgrade, Phase 1 (LED)
- Building 3 Theatre House Lighting
- Choral Room Facelift
- Library Carpet Replacement
- Softball Field Netting, Exterior Signage and Paint Upgrades
- Building 1 Top Floor Repurpose and Office Setup

Active Construction Projects – The following projects are under construction:

- North Gateway Project, Phase 2: Demolition of Buildings 21-29, Landscape and Hardscape
 - Anticipated Completion date: Fall 2015
- Building 1, 14, 16, and Colonnades Roof Replacement
 - Anticipated Completion date: Fall 2015
- Parking Lot and Street Light Upgrade, Phase 2 (LED)
 - Anticipated Completion date: Spring 2016

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

- Building 6 Aquatics Center Pool System Upgrade
- Building 36 Chemistry Ventilation Upgrades
- Solar and Energy Storage
- Building 17 Student Life and Learning Communities Renovation
- Building 3 Humanities and Arts Renovation

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 9 Library Modernization (FPP)



Completed Projects – The following projects were completed during the second half of the fiscal year:

- Upper Soccer Trench Drain
- Middle College Build Out
- Guardian Scholars Build Out

Active Construction Projects – The following projects are under construction:

- Building 14 Roof Replacement
 - Anticipated Completion date: Fall 2015

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

- Building 1N Social Science and Creative Arts
- Building 12N Environmental Science
- Building 15N Career and Sustainable Technology
- New Team House
- Building 2 Signage Upgrade
- Building 2, 3rd Floor, Global Learning Program Services Renovation
- Swing Space Planning for Construction

Future State Capital Outlay Funded Projects – The State has informed the District that the following projects are pending and may be approved for future State Capital Outlay funding contingent on the passing of a future educational facilities bond:

- Building 2 Workforce and Economic Development Prosperity Center (FPP)



Completed Projects – The following projects were completed during the second half of the fiscal year:

- Districtwide Design Standards Update
- District Office Restroom Remodel
- Districtwide Security and Electronic Access Control Upgrade
- Districtwide ONUMA Implementation
- Districtwide Seismic Valve Upgrades

Active Districtwide Projects: The following projects are under construction:

- District Office Deck Waterproofing Replacement
 - Anticipated Completion date: Fall 2015
- Districtwide Utility Measurement & Verification
 - Anticipated Completion date: Spring 2016

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

- DW Network Core Switch Upgrade
- DW UPS Device (MDF/IDF) Replacement
- DW Symetra UPS Device (MPOE) Replacement
- DW Network Firewall Switch Replacement
- DW Telephone System Replacement
- DW Wireless Access Point (WAP) Replacement
- DW Network Switch Upgrade
- DW Server Replacement
- DW Evacuation Map Upgrade
- DW Earthquake Preparedness Program

AUXILIARY or ENTERPRISE FUNDS (FUND 5)

Associated Students

The Student Bodies represent student interests at each of the Colleges. Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 111-125 of this report. Total income and expenditures for the Associated Student Body (ASB) comparing fiscal years 2013-14 and 2014-15 are listed below:

Associated Students Income	2014-15	2013-14	\$ Change	%Change
Cañada College ASB	\$101,511	\$97,507	\$4,005	4.1%
College of San Mateo ASB	150,505	164,933	(14,428)	-8.7%
Skyline College ASB	141,243	152,375	(11,132)	-7.3%
Associated Students Expenditures	2014-15	2013-14	\$ Change	%Change
Cañada College ASB	\$86,200	\$85,471	\$729	0.9%
College of San Mateo ASB	149,664	182,746	(33,082)	-18.1%
Skyline College ASB	141,002	149,805	(8,803)	-5.9%

Activity card sales are the major source of income for the Associated Students. Payment of the Student Body Fee supports many student-sponsored activities and programs and entitles students to a photo-ID student body card. Expenditures of the ASBs include normal operating expenses (office supplies, activity card, student assistant salaries and other miscellaneous expenses) as well as student programs, printing and publishing costs, scholarships and club assistance supporting campus life.

The notable increase in net income for Cañada by 4.1% is attributable to vending income, reductions in student assistant salaries, conferences and reduced recreation and activity program expenses.

College of San Mateo recorded decreases in both income and expenses of 8.7% and 18.1% respectively, thereby generating an overall increase of 104.7% in net income. Income changes are due to absence of space rental income and a slight increase in vending income from machines installed throughout the campus. Reductions in expenses include decreases in college program assistance, ethnic cultural activities, printing costs, publicity expenses, and recreation and games.

Skyline College also recorded a decrease in income of 7.3% and decrease in expenses of 5.9%. Reduced expenses occurred as a result of less program assistance, donations, and no major equipment purchases compared to last year.

The following table is a comparison of Net Income from ASB Operations:

Associated Students Net Income	2014-15	2013-14	\$ Change	%Change
Cañada College ASB	\$15,311	\$12,036	\$3,275	27.2%
College of San Mateo ASB	841	(17,813)	18,654	104.7%
Skyline College ASB	241	2,571	(2,330)	-90.6%

The ASBs create a learning environment outside of the classroom. They provide services, programs, and information that promote leadership development. The organizations encourage students to participate in campus life through clubs, student government, and volunteer opportunities as well as support student success in leadership roles and processes.

Bookstores

In the ten years since Vice Chancellor Bauer joined the District, there have been significant accomplishments by the Bookstores' team. Ten years ago, the Bookstores in the District were at a crossroads. The staff had little opportunity for professional development and the stores themselves were old and dated. As college bookstores across the country were making dramatic changes to becoming college stores with a focus on more than just textbooks, our Bookstores were still operating under the old paradigm. Under the leadership of Tom Bauer, the Bookstore team was eager and ready to turn the page. Thanks to the generosity of the voters, the District passed two capital bond measures that allowed for the new buildings that now host the Skyline College Bookstore and College of San Mateo Bookstore and for the renovation of the Cañada College Bookstore. New stores with up to date fixtures coupled with the support and professional development required to make the Bookstores financially viable helped transform the Bookstores into modern retail stores that provide essential products and services to the College communities. Despite several years of flat to declining enrollment Districtwide, the College stores continue to identify new products and services to attract both our student and staff customers. Textbook rentals continue to give us an edge despite a nationwide decline in textbook sales. Textbook rentals provide students who would not be able to afford college textbooks a low cost option that provides critical access to the course materials required for academic success. While we continue to see textbook sales declines, unit sales of textbooks when including rentals are outpacing the enrollment decline. This is a critical part of the formula that has allowed us to maintain our edge and remain profitable. In addition to the textbook rental program, the investment made in transitioning significant portions of the retail space to our coffee and convenience shops has continued to strengthen the Bookstores' financial position as well dramatically increase the customer interactions on each campus with over 10,000 transactions each day.

It is important that the Bookstores remain relevant and continue to address the changing needs of a dynamic student and staff clientele. Since 2005, the Bookstore team has risen to meet the challenges that have consumed most independently operated college bookstores. This year, despite all of the challenges, the Bookstores returned a surplus to its reserve of \$434,134! This exceeds the surplus returned for last year by \$117,957 and is a tribute to the service driven team in each of our three Bookstores.

As the most visited place on any college campus, the Bookstore is charged with both meeting and exceeding the needs of students, faculty and staff. The Bookstores managers and classified staff have a renewed commitment this coming academic year toward further innovation and we will continue to provide exceptional service to our community.

Following are highlights of the successes and challenges this past year including financial performance.

Course Materials Sales

The sale of new and used textbooks, course packs, digital books and rental books are the core mission of the District Bookstores and account for roughly 75% of the total sales in the District Bookstores. Bookstore Managers, Jai Kumar from Cañada College, Kevin Chak from Skyline College and James Peacock from College of San Mateo, work very closely with our faculty and academic support staff as well as publishing company representatives to ensure that the Bookstores meet their goal in providing the right book at the best price at the exact time the student needs it. In addition to this, the Bookstore Managers are charged with obtaining as many used textbooks as possible as well as identifying titles to add to our textbook rental program. The managers also work closely with the academic department support staff, faculty and Deans to coordinate constructive dialogue with publisher representatives to offer customized textbook packages and incentives that will result in lower prices for students and provide a useful tailored product for the students' learning experience.

To date, there are three major used textbook wholesale companies in the United States and a few small ones. Every college and university in the country sends its textbook list to these wholesalers with the hope of obtaining as many used textbooks as possible. The key to success is getting the booklist from the faculty as early as possible to work with the companies for the longest period possible. Equally important and doubly beneficial to the student is our ability to buy back books at the end of each semester. When textbook orders are processed by the Bookstore on time and the textbook is being readopted in the same edition for the coming semester, the Bookstore can give the student a 50% cash return on his or her investment and further supplement the stock of used textbooks for future students.

Used textbooks represent the best overall savings to our students. Priced 25% less than new textbooks, used textbooks are obtained through a rigorous procurement process by each Bookstore Manager.

This year, total textbook unit sales, which includes rental books, dropped by 2% overall. This is significant as the decrease in full time equivalent students (FTES) for the same period was 3%. The reason we continue to outpace our enrollment decline in course materials sales is our textbook rental program which increased another 14% in 2014-15 after a 23% increase in 2013-14 and an increase of 25% in 2012-13. The decline in textbook sales is not easily explained as many factors impact buying decisions these days. Decline in enrollment is one factor and slow growth is a clear consequence. Another factor that impacts textbook sales is more rapid transition to electronic means of providing course materials, some of which bypass the Bookstores completely. This impacts certain disciplines like mathematics where traditionally large numbers of textbooks have been sold. The access codes now used in many classes have replaced textbooks altogether. Another reason for the decline in textbook sales is the continued increase in textbook rentals. The more textbook titles we rent, the fewer books students will buy. Because the textbook rental titles are books that are used semester after semester, the impact of this type of increase is most significant on used book sales which continue to decline year after year.

The growing number of custom packages and individual textbooks that are customized specifically for a course also affect textbook sales. Custom packages and textbooks are designed for a course by a professor and a publisher working in coordination with the Bookstore management team. Custom textbooks often have a pricing advantage for students and allow a professor to choose only the material specifically for the class, leaving out other material that may not be relevant. While these packages cannot be obtained used and affect the sale of used textbooks, they represent a savings to the student over buying each of the materials that are included in the course pack.

Each year, numerous online competitors who are doing everything from selling books to renting books present yet another challenge (and opportunity) for brick and mortar college bookstores across the country. The competition that our stores face from competitors that span the marketplace is significant. However, despite all of our challenges, the unit sales of textbooks decreased only 2% this year. This modest reduction, which is lower than our enrollment decline, attests to the fact that we have not lost any market share to our competitors. The challenges we face have caused us to look for and seize opportunities to maintain our market share by providing our students with the best pricing on the right products in the mode of delivery they choose each semester. Thanks to our successful rental program and custom textbook program, we are meeting the needs of our students in the most cost effective manner possible. This is actually quite extraordinary and displays the commitment of our student customers as well as our faculty and staff to support the campus stores.

Textbook Rental Program

The textbook rental program continues to flourish and serves as a model for college bookstores around the country. Thanks to the efforts of the entire Bookstore team, we continue to identify funding to purchase additional textbooks for the rental program at all three of the Colleges. In addition, the Bookstores continue to add inventory to the program using our reserve dollars and have taken advantage of new programs offered by the two lead wholesale book companies, MBS Textbook Exchange and Nebraska Book Company. Cañada Bookstore continues its role as the leader in textbook rentals in the District and possibly the State. The District Bookstores now boast over 2,000 titles in the textbook rental program spanning most disciplines at the three Colleges. These efforts account for the increase in textbook rentals this year. The commitment of \$200,000 by Skyline College President Regina Stanback Stroud directed toward the course materials rental program brought Skyline College the largest increase in textbook rentals on that campus ever---Skyline realized a 73% increase this year over last year in rentals. The books rented last year would have cost students \$493,040 if purchased new thereby saving students \$369,780 in FY 2013-14. The books rented this year would have cost students \$851,260 if purchased new saving students at Skyline College \$638,445 this academic year alone. These generous commitments made a major impact on the 2014-15 academic year Districtwide with thousands more volumes and hundreds more titles added to the textbook rental program.

The continuing exponential increase in textbook rentals is good for the Bookstores and even better for our students! Textbooks rented districtwide this year would have cost students in our district \$1,902,940 to purchase new. Students rented those textbooks for \$475,735 saving students in the San Mateo Community College District \$1,427,205 in textbook costs this year. This is a significant achievement that the Bookstore management and classified team directly contribute to student access and student success at each of the three Colleges.

The SMCCCD Textbook Rental Program has saved students in our District more than \$10 million since 2005 with recent inventory additions increasing that number exponentially. The Cañada College Bookstore was the founding Bookstore of the rental program and until this year has led the District in textbook rentals. Special acknowledgement goes to the entire team at Cañada for bringing this incredibly important program to our District. The commitment of all three College administrations to the success and growth of this program, along with the dedication of the Bookstore teams, make this 2006 National Association of College Stores Innovation Achievement Award winning program a shining success.

The chart below illustrates the comparison of sales and rentals this year against last year. It also displays the unit sales which is known as “New Text Equivalent” and essentially treats all sales as if they were new book sales to compare unit sales. For the first time in this comparison, you will find the full time equivalent students Districtwide to compare NTE to FTES. Districtwide, every category is showing a decrease except for rental books which, as stated above, continues to increase year over year as investments in the program increase. We will continue to identify additional means to support the textbook rental program in the District by identifying additional grant and other financial resources available for the program as well as continuing to work with our wholesale partners who have purchase rental programs in place.

2014-15 Course Materials Sales Comparison TY-LY					
SMCCCD Bookstores					
CSM	Description	2013-14	2014-15	\$ Difference	% Difference
	New	\$ 969,503.00	\$ 982,845.15	\$ 13,342.15	1%
	Used	\$ 414,232.00	\$ 348,133.00	\$ (66,099.00)	-16%
	CoursePacks	\$ 43,239.00	\$ 49,144.00	\$ 5,905.00	14%
	Total	\$ 1,426,974.00	\$ 1,380,122.15	\$ (46,851.85)	-3%
	<u>Rental</u>	<u>\$ 120,040.00</u>	<u>\$ 91,892.00</u>	<u>\$ (28,148.00)</u>	<u>-23%</u>
	NTE (Unit Sales)	\$ 2,001,972.33	\$ 1,814,590.48	\$ (187,381.85)	-9%
	FTES	7,417.89	7,066.95	-351	-4.7%
SKYLINE	New	\$ 1,207,388.00	\$ 1,147,262.00	\$ (60,126.00)	-5%
	Used	\$ 406,674.00	\$ 303,063.00	\$ (103,611.00)	-25%
	CoursePacks	\$ 107,363.00	\$ 94,512.00	\$ (12,851.00)	-12%
	Total	\$ 1,721,425.00	\$ 1,544,837.00	\$ (176,588.00)	-10%
	<u>Rental</u>	<u>\$ 123,260.00</u>	<u>\$ 212,815.00</u>	<u>\$ 89,555.00</u>	<u>73%</u>
	NTE (Unit Sales)	2,242,660.00	2,402,606.00	159,946.00	7%
	FTES	8,066.68	7,941.52	-125	-1.6%
CANADA	New	\$ 716,974.00	\$ 718,040.00	\$ 1,066.00	0%
	Used	\$ 183,420.00	\$ 137,191.00	\$ (46,229.00)	-25%
	CoursePacks	\$ 33,072.00	\$ 28,514.00	\$ (4,558.00)	-14%
	Total	\$ 933,466.00	\$ 883,745.00	\$ (49,721.00)	-5%
	<u>Rental</u>	<u>\$ 175,490.00</u>	<u>\$ 171,028.00</u>	<u>\$ (4,462.00)</u>	<u>-3%</u>
	NTE (Unit Sales)	\$ 1,663,494.00	\$ 1,585,073.33	\$ (78,420.67)	-5%
	FTES	4,276.01	4,092.29	-184	-4%
Total District	New	\$ 2,893,865.00	\$ 2,848,147.15	\$ (45,717.85)	-2%
	Used	\$ 1,004,326.00	\$ 788,387.00	\$ (215,939.00)	-22%
	CoursePacks	\$ 183,674.00	\$ 172,170.00	\$ (11,504.00)	-6%
	Total	\$ 4,081,865.00	\$ 3,808,704.15	\$ (273,160.85)	-7%
	<u>Rental</u>	<u>\$ 418,790.00</u>	<u>\$ 475,735.00</u>	<u>\$ 56,945.00</u>	<u>14%</u>
	NTE (Unit Sales)	\$ 5,908,126.33	\$ 5,802,269.82	\$ (105,856.52)	-2%
	FTES Districtwide	19,760.59	19,099.75	-661	-3%

***New Text Equivalent (NTE) updated to include both used books and rental books for the purpose of unit sales evaluation. NTE represents the value of all books at the new price to accurately measure unit sales.

Bookstore Contribution

The District Bookstores are required to be self-sustaining and cover all of their operational expenses. There is no Fund 1 operation expense support for the Bookstores or any other District enterprise. In addition, the Bookstores return money to the District as well as provide student support through scholarships.

Below are some of the highlights of this District support:

- \$105,651 in salary and benefit support to District which offsets Fund 1 expenses
- \$67,700 in support to the Peninsula Library System
- \$6,000 per year in student textbook scholarships
- \$31,000 per year in product donations to campus causes
- \$15,000 in product to support the textbook rental program

In addition to the support mentioned above, the Skyline College Bookstore and Sky Café were proud to once again be the **Premier Presenting Sponsor** with a new record setting lead individual sponsorship of **\$50,000**, replacing the prior year’s contributions of \$35,000, \$25,000 and \$10,000 made by the Bookstore and Café team.

Skyline College hosted the 15th Annual President’s Breakfast on Thursday, March 19 at the South San Francisco Convention Center, drawing a crowd of over 400 people for an early morning breakfast fundraiser. Attendees gathered from all across northern San Mateo County, including representatives from national, state and local government; the San Mateo Community College Board of Trustees; our sister colleges and fellow educators; and the local business community. The President’s Breakfast is the primary fundraiser for the President’s Innovation Fund (PIF) which enables Skyline College to provide programs that expand students’ world view, ultimately making them more informed, engaged and responsible members of our community. Over the last 15 years, the PIF has made possible more than \$308,000 in grants supporting 133 programs. Donations to the fund have enabled Skyline College faculty and staff to develop many of the dynamic programs and services that continue to benefit students and our community today. The event concluded with moving remarks from SMCCCD Vice Chancellor of Auxiliary Services and Enterprise Operations Tom Bauer, who through a deeply personal story of love and loss, stressed how a single action, at the right time and at the right place, can have a lasting and profound impact on an individual. The contributions made at the President’s Breakfast touch lives on a personal level, helping to transform educational experiences and create pathways to success for individual Skyline College students.

The Bookstores are proud of the additional support it provides the Colleges. These contributions would not be possible if not for the continued efforts of the Bookstore teams.

Financial Information

The following data reflects Bookstore operations for the fiscal year beginning July 1, 2014 through June 30, 2015. It includes Fall 2014, Spring 2015 and Summer 2015 semesters.

Bookstore Sales	2014-15	2013-14	\$ Change	% Change
Regular Merchandise Sales	\$ 6,190,123	\$ 6,501,990	\$ (311,867)	-4.8%
Computer Products Sales	\$ 131,631	\$ 228,035	\$ (96,404)	-42.3%
Total Merchandise Sales	\$ 6,321,754	\$ 6,730,025	\$ (408,271)	-6.1%
Textbook Rental Income	\$ 556,127	\$ 478,751	\$ 77,376	16.2%
Production Service Income	\$ 348,288	\$ 363,906	\$ (15,617)	-4.3%
Total Sales	\$ 7,226,169	\$ 7,572,681	\$ (346,513)	-4.6%

The Bookstore Fund budget for 2015-16 totals \$7,165,000 as indicated on Page 76. The net beginning balance for the Bookstore Fund is \$8,070,715. The budget includes provisions for increased annual cash flow requirements, inventory and full maintenance needs of the store facilities.

Regular merchandise sales decreased this year compared to last year primarily due to the decrease in textbook sales discussed earlier in this report. The decrease in textbook sales is a result of lower enrollment, the impact of textbook rentals on actual sales as well as other competitive factors mentioned earlier. Computer product sales continue to decrease as we no longer sell Apple products in the Bookstores; Apple discontinued sales in many college stores that would not commit significant retail sales space and inventory levels. In addition to the positive impact of our textbook rental program, another strong merchandise category for the Bookstores is our convenience store and coffee sales. This year, the Bookstores sold \$1,633,431 in coffee and convenience products compared to \$1,580,000 last year. There were noteworthy increases in the sale of school and office supplies, gifts and sundries. The increases in these categories offset the declining textbook sales and leave the Bookstores in a financially strong position going into the 2015-16 academic year.

Cost of sales decreased dramatically by 14.6% this year in line with the overall decrease in textbook sales coupled with the Bookstores reported shrinkage (loss) of less than 1% this year. The industry standard is 2% and accounts in part for the strong financial performance this year. Shrinkage has a direct impact on the net profit of the Bookstores. Total Operating Expenses increased slightly this year due to the impact of salary, benefit and step increases. Interest and other income decreased this year due to low interest rates overall as well as the end of the Lehman Brothers partial restitution that has been made over the past two years.

The most impressive result highlighted below is that despite year over year reductions in textbook sales, the Bookstores managed to return a net surplus of \$434,134 to our reserve after the allocation of District expenses. This could not have been accomplished without the dedication of Bookstore employees. This is quite an accomplishment faced with such a challenging business climate in an industry that has seen more and more college-run bookstores fail.

Below is a summary of comparative figures:

Bookstore Recap	2014-15	2013-14	\$ Change	%Change
Operations				
Merchandise Sales	\$ 6,321,754	\$ 6,730,025	\$ (408,271)	-6.1%
Textbook Rental Income	556,127	478,751	77,376	16.2%
Production Service Income	348,288	363,906	(15,617)	-4.3%
Cost of Goods Sold	3,946,100	4,623,397	(677,296)	-14.6%
Gross Profit from Operations	\$ 3,280,069	\$ 2,949,285	\$ 330,784	11.2%
Total Operating Expenses	2,860,295	2,753,691	106,604	3.9%
Net Income/(Loss) from Operations	\$ 419,774	\$ 195,594	\$ 224,180	114.6%
Interest and Other Income	237,273	296,828	(59,555)	-20.1%
Net Income Before Other Expenses	\$ 657,047	\$ 492,422	\$ 164,625	33.4%
District Support				
In-Kind Donations Received	\$ 13,692	\$ -	\$ 13,692	100.0%
Admin Salary & Benefits	\$ 108,651	\$ 58,632	\$ 50,018	85.3%
Other Expenses	\$ 127,955	\$ 46,324	81,631	176.2%
Net Change in Fund Balance	\$ 434,134	\$ 387,466	\$ 46,668	12.0%

It will continue to be a very challenging time for college bookstores in California in general as enrollments are trending lower and competition in course materials delivery is prevalent from on-line operators to alternative delivery methods. These challenges will put added pressure on the Bookstores' overall financial performance but should also provide us with opportunities to succeed.

All District Auxiliary and Commercial Operations are dependent on a strong, stable enrollment for continued success. The growth of the coffee and convenience shop operations as well as the promising future of the copy centers at both CSM and Skyline College is an example of the proactive measures we have taken to ensure the financial stability of the Bookstores during uncertain economic times. The Bookstores are committed to focusing on efforts to improve service, offer more used textbooks, continue to grow the rental program, further integrate digital textbooks at all three Colleges, increase the amount of custom and institutionally adopted textbooks Districtwide and further maximize the interest and other income potential of each College Bookstore. In so doing, we will remain well positioned for future growth as we serve the students of the District.

Cafeterias

The Cafeteria Fund budget for 2015-16 totals \$219,000 as indicated on Page 78. The net beginning balance in the Cafeteria Fund is \$507,020.

Beverage, Snack and Food Service Vendors –

- The District’s beverage vending service partner is Pepsi Bottling Group. The contract was awarded effective July 1, 2012, ending on June 30, 2017.
- The District’s snack vending partner is Compass-USA (formerly known as Canteen), Inc. The contract was effective July 1, 2012, ending on June 30, 2017.
- The District’s food service partner is Pacific Dining Services. The contract was awarded on July 1, 2012, through June 30, 2015 with an option for two one year renewals at the discretion of the District thereafter.

Pacific Dining continues to operate the food service at the three District campuses after initially being awarded the contract in June 2007. In addition to Pacific Dining’s financial contribution to the District in terms of commissions on sales, the Colleges have come to appreciate and rely on in-kind services from the food service operator to subsidize their budgets and to be able to provide food for special events on campus. The details of Pacific Dining’s in-kind services for each College are as follows:

- Sponsor two scholarships in the amount of \$1,000 annually
- Sponsor annual Scholarship and Awards Banquet with in-kind catering services valued at \$4,500
- Co-sponsor with Student Life and Associated Students of each College four events each year of the contract up to \$500 annually
- Co-sponsor with College president four events annually for faculty, staff, and managers up to \$500

Auxiliary Services and Pacific Dining continue to successfully manage the Bayview Dining Room at College of San Mateo as a location for those outside the College to host their special events. The response from the community continues to be remarkable with hundreds of events being held on the campus since 2011. To date, we have hosted banquets, bar mitzvahs, quinceañeras, weddings, reunions, birthday parties, memorial services, anniversaries and christenings in addition to renting space for city firefighter testing, job fairs and community health fairs. We also host local school boards for their meetings and special events and have hosted large fund raising dinners for local non-profit organizations including Sustainable San Mateo County, the San Mateo Housing Leadership Conference and Taste of San Mateo sponsored by the San Mateo Chamber of Commerce. These rentals have not only brought in rental revenue to the District but have also increased food sales from which the District receives a commission. Our event rental income has declined slightly this year by 8.3% or \$6,405. This was not due to fewer events taking place in the Bayview Dining Room; rather, many of the events were community events or partnership events where the rental fees had been waived. These event rental funds are put right back into the facility to keep it in optimal condition.

Food service income has increased slightly, with a 2.8% increase over last year. The increase is notable since decreases in enrollment do not generally favor auxiliary enterprise operations. The decrease in our own enrollment coupled with the end of the high school rental with 150 students on campus at CSM, directly impacts financial performance. The decreases notwithstanding, the slight increase is evidence that students vote with their feet and with their dollars. By providing our students a variety of food options in a clean and vibrant environment at fair prices, all three dining facilities are thriving and packed with students each day as they make these places their “homes away from home.”

Vending income has increased modestly compared to last year by 4.9% or \$2,659 despite the overall decreases in enrollment. Total expenditures increased by 16.5% or \$34,915 over last year. Expenses related to the repair and maintenance of equipment at the three College dining locations have increased as our equipment ages. A prior year adjustment resulting from a double booked commission payment from last year also impacted performance by \$15,761.

Income from food service and vending contracts enables the District to provide food and beverage services to the students. These combined resources, along with interest income, also provide a stable Cafeteria fund not requiring support from the general fund. As part of the Enterprise Fund, the cafeteria and vending operations are fully self-supporting. The fund is also responsible for the long-term maintenance and upgrading of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts.

Cafeteria Fund summary:

Cafeteria	2014-15	2013-14	\$ Change	% Change
Revenues				
Food Service Income	\$ 180,261	\$ 175,344	\$ 4,918	2.8%
Vending Income	56,933	54,275	2,659	4.9%
Interest Income	4,810	7,584	(2,774)	-36.6%
Event Rental	70,678	77,083	(6,405)	-8.3%
Other Income	-	-	-	0.0%
Total Revenues	\$ 312,683	\$ 314,286	\$ (1,603)	-0.5%
Expenditures	\$ 246,240	\$ 211,324	\$ 34,915	16.5%
Prior Year Adjustment	\$ 15,761	\$ -	\$ 15,761	100.0%
Net Change in Fund Balance	\$ 50,682	\$ 102,962	\$ (52,280)	-50.8%

The table below illustrates an increase in food service income overall. Food service income is up this year over last by \$4,918 or 2.8%. This increase is in spite of enrollment declines discussed earlier. The impressive facilities and the outstanding service provided by the entire Pacific Dining team are keeping students on campus more. Therefore, the food services are performing exceptionally well.

FOOD SERVICE INCOME	2014-15	2013-14	\$ Change	% Change
PACIFIC DINING				
Skyline	\$ 52,251	\$ 44,317	\$ 7,933	17.9%
Cañada	37,308	29,897	7,412	24.8%
CSM	81,170	96,633	(15,463)	-16.0%
Le Bulldog	9,532	4,497	5,035	112.0%
Total Food Service Income	\$ 180,261	\$ 175,344	\$ 4,918	2.8%

Districtwide pouring rights provide comprehensive beverage services for all three College campuses and the District Office. These exclusive pouring rights extend to all beverage products sold at the three College Bookstores, Cafeterias, and the San Mateo Athletic Club and in all vending machines located throughout the District. The vendor is responsible for providing all product, labor, supplies, materials, and additional equipment necessary to meet the needs of all auxiliary operations. Pepsi has been our vendor since 2002 when they were awarded their first five year contract. They won the bid again in 2007. That contract expired on June 30, 2012 and once more, they were awarded another five year contract starting on July 1, 2012.

The total value of the Pepsi contract to the District exceeds \$510,000 over five years. Pepsi has provided exceptional service to the District since being awarded their first contract in 2002.

Highlights of the Pepsi partnership include:

- \$30,000 one-time signing bonus which will be used for the textbook rental program as well as other projects that benefit students at all three Colleges
- \$35,000 donation each year of the five year contract used to support student related endeavors at the District level and the Colleges
- \$2,000 annual textbook scholarship dollars
- \$15,000 in donated product each year of the five year contract; each campus and the District Office receives 100 free cases of Pepsi product each year of the contract
- \$16,000 in support of the textbook rental program based on a \$1.50 per case rebate on sales through the Bookstores and Cafeterias (we receive this support each year)
- \$6,000 in marketing dollars per campus each year of the five year contract to support Bookstore, food service and Associated Students' endeavors
- 35% commission on vending machine sales paid monthly which is turned over to the Vending Commissions at each College to support many programs and services they offer

Districtwide snack vending machine rights provide comprehensive snack vending services for all three College campuses and the District Office. These exclusive rights extend to all snack vending machines located throughout each College. The vendor is responsible for providing all product, labor, supplies, materials, and additional equipment necessary to meet the needs of the District. Compass-USA is the District snack vending machine partner and along with Pepsi, commission from machines goes directly to each College's Associated Students as part their operating budgets.

San Mateo Athletic Club and the San Mateo Aquatic Center (SMAC)

The San Mateo Athletic Club budget for 2015-16 totals \$3,300,000 as indicated on Page 80. The net beginning balance is \$1,936,074.

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

Operating as an enterprise through Auxiliary Services, the San Mateo Athletic Club is a self-sustaining community-centered, fee-based operation offering numerous service options to the San Mateo campus community and the community-at-large. The concept of a multi-use space enables the District to maximize the use of facility resources and consequently create a revenue stream that will supplement the College budgetary needs including equipment maintenance and replacement. The San Mateo Athletic Club provides our community broader access to the College of San Mateo and demonstrates in a very real way that the District is a community-based organization serving a wide spectrum of educational and training opportunities.

The financial performance of SMAC continues to be remarkable approaching the conclusion of a full fifth year of operations. Net Operating Income, prior to District and College Support, was just over one million dollars this year, at \$1,084,080 versus \$985,976 last year, representing a 9.9% increase over last year. This is truly outstanding on every level. As a mature health and fitness club completing its fifth full year of operation in a shared space, SMAC is still exceeding our budget expectations. Each year continues to beat the initial proforma expectations, once considered to be optimistically aggressive before we opened in 2010. SMAC membership is at approximately 5,700 members and month over month, we add more members than we lose.

SMAC is responsible for all of the direct expenses incurred by the CSM academic program including shared supplies, cleaning, equipment maintenance and repair as well as all facilities related costs. In addition to all of these expenses being allocated to SMAC, an additional \$200,000 of this year's operating profit was shared with College of San Mateo to be used by the College President for programs important to the College.

This is a significant contribution back to College of San Mateo that symbolizes the partnership that exists between the College and the enterprise program. This is the second year where SMAC has made this \$200,000 transfer to the College. It is being used to support the First Year Initiative among other critical programs. Even with the absorption of previously otherwise allocated expenses and the contribution to CSM of \$200,000, SMAC returned \$591,106 to its reserve compared to \$528,184 last year.

The building of the reserve is critical as SMAC not only funds the maintenance and repair of every piece of equipment in the facility, but is also funding the replacement of this equipment with an average lifecycle of between 5-7 years. In the coming year, it is expected that SMAC will fund equipment replacement for a number of cardio pieces for several hundred thousand dollars. Addressing these equipment needs benefits both the academic and community program.

Below are just a few facts about SMAC (a full listing will appear in the Auxiliary Services 2014-15 Annual Report):

SMAC employs 127 individuals of whom:

- 37% are currently enrolled within the SMCCCD
- 22% have graduated from CSM
- 54% overall are active college/university students

Fun Facts

- 268,800 Member check-ins/use averaging 740 visits per day
- 69,770 CSM student check ins averaging 6,342 visits per month
- 82,970 Members participated in 4,459 Group Exercise Classes; average class attendance 18.6 students (industry average 12)
- Over 5,000 student visits per month (CSM classes)
- Wash, launder and fold over 1,000 towels per day

Notable Accomplishments:

- College For Kids - SMAC was able to participate in and complement the College for Kids program by providing physical activity classes including swimming, water polo, yoga, Kickboxing, dance, X-fit which directly resulted in College for Kids exceeding enrollment numbers over last year and contributing to the program's success which resulted in a net profit for Community, Continuing and Corporate Education
- **\$97,279** raised for cancer research/Swim Across America
- The General Exercise department offered 24 clinics/workshops providing CEC's for CSM students and fitness professionals within the greater community
- Over 1,300 members participated in 'Winter Warrior' back for its second season where members earn prizes related to their attendance during specified dates
- SMAC sends an electronic newsletter every month to over 8,000 people with an average open rate of 41% (e-marketing industry average 25.7%)
- Feature a member and their accomplishments in every newsletter
- Advertised for: College for Kids, SMCCD Foundation, Campus Copy and Post and Bayview Pavilion within club signage and in club e-newsletters.
- Creation of '*Re-Think your Drink*' display indicating the sugar content in various beverages
- The club is decorated seasonally to create a sense of community and welcoming atmosphere

- Certified 105 people as American Red Cross Lifeguards
- Re-certified 23 people as American Red Cross Lifeguards
- Certified 26 people in American Red Cross CPR & AED
- Certified 23 youth in American Red Cross Babysitting Training
- CSM Scholarship sponsor/contributor (4th year in a row)
- Active involvement at CSM events: Health fairs connect to College, canned food and toy drive.
- Assist with all Emergency situations for classes held within SMAC and pool deck
- Raffle contributions (1-3 month memberships) to various agencies on campus (CSM presents, Cosmetology, veterans)

San Mateo Athletic Club and Aquatic Center financial summary:

San Mateo Athletic Club and Aquatic Center	2014-15	2013-14	\$ Change	%Change
Operating Revenues				
Registration & Membership	\$ 3,074,910	\$ 2,840,715	\$ 234,196	8.2%
Personal Training	317,949	391,000	(73,051)	-18.7%
Aquatics	746,287	694,227	52,060	7.5%
Parking	79,451	76,119	3,332	4.4%
Group Exercise	87,502	61,019	26,483	43.4%
Retail	28,334	18,768	9,567	51.0%
Other Income	14,347	22,416	(8,068)	-36.0%
Total Operating Revenue	\$ 4,348,781	\$ 4,104,263	\$ 244,518	6.0%
Operating Expenses **	\$ 3,264,702	\$ 3,118,287	\$ 146,415	4.7%
Net Operating Income/(Loss), prior to District and College Support	\$ 1,084,080	\$ 985,976	\$ 98,103	9.9%
District Support				
District Support Income	142,872	130,596	12,276	9.4%
District Support Expense ***	308,555	285,195	23,360	8.2%
Net Income/(Loss) after District Support, prior to College Support	\$ 918,396	\$ 831,377	\$ 87,020	10.5%
College Support Expense	\$ 327,291	\$ 303,193	\$ 24,098	7.9%
Net Income/(Loss) after District & College Support	\$ 591,106	\$ 528,184	\$ 62,922	11.9%

**Operating expenses consists of salaries and benefits paid by Medifit.

***District Support Expense consists of SMCCCD Administrative salaries and benefits.

As a premier facility, SMAC strives to be a place to teach, learn and develop habits, impart knowledge, skills and abilities that will benefit all who step through its doors.



Community, Continuing and Corporate Education (CCCE) *Education That Works*

New Department

We are incredibly excited to announce the addition of Community, Continuing and Corporate Education (CCCE) to the Auxiliary Services organization.

Formerly known as Community Education, CCCE was renamed and joined the Auxiliary Services Department in December of 2014 with the intent to restore and transform it into a financially self-sustaining powerhouse of programs and initiatives creating an impact for San Mateo County residents, families, businesses, nonprofits and governmental agencies, as well as for international students seeking increased educational opportunities within the San Mateo County Community College District.

New Leadership

To enable this transformation, a national search for a new Director of CCCE was conducted by Vice Chancellor Tom Bauer and representatives from Cañada College, College of San Mateo and Skyline College, resulting in the hiring of Jonathan Bissell in January of 2015.

Jonathan is an experienced educational professional whose career spans two decades and a wide spectrum of educational roles. Other recent additions to the CCCE team include Community Education Coordinator Julie Elmquist, who comes to the District with a strong background in Allied Health, and Silicon Valley Intensive English Program (SVIEP) Project Director Yuri Goda (short term), who comes to the District with strong ESL, youth programming and international education experience. These new team members join CCCE's Assistant Project Director Kanjana Srisupatpongsa, who oversees the fiscal, legal, payroll and logistical support structures needed to keep CCCE running strong and growing.

New Strategic Goals

With the new team in place, the following strategic goals have been established for 2015-2020.

1. Increase Community, Continuing and Corporate Education (CCCE) training and services to San Mateo County residents, families and businesses through increased lifelong learning and professional certifications for adults, expanded academic and fitness programming for youth, and customized workforce training for public and private-sector organizations.
2. Increase revenue-generating contract training for public and private sector organizations.
3. Develop internationally-recognized, revenue-generating Intensive English Programs for students, educators, administrators and executives.

4. Contribute to the economic development of San Mateo County through collaborative partnerships with industry and workforce/economic development agencies.
5. Increase credit-based enrollments through new credit/non-credit hybrid programming.
6. Create or expand revenue generating programs in collaboration with the San Mateo Athletic Club.

Early Accomplishments

Still in its infancy at just six months old, the CCCE department has accomplished much in a short period of time, including creating new branding and programming, rebuilding collaborative ties with each of the three Colleges within the District, and forging new strategic partnerships within the local community and County.

Select accomplishments for CCCE during its first six months include:

- Partnership with the San Mateo Athletic Club (SMAC) to launch the first ever full-day version of College for Kids summer camp, which provided fun, fitness, academic and science programming to children in grades 5 through 8 for 70 children at Cañada College and 200 children at College of San Mateo
- Increased scholarship support for College for Kids applicants in need, with a total of \$11,243 awarded by the San Mateo County Community Colleges Foundation, President Buckley of Cañada College, President Claire of College of San Mateo and Vice Chancellor Tom Bauer
- Partnership with the Silicon Valley Innovation Center to provide customized training for senior university officials from Kazakhstan
- Approval from the Accrediting Commission for Community and Junior Colleges (ACCJC) to build a new Intensive English Program at Cañada College, called the Silicon Valley Intensive English Program (SVIEP), which will provide international students, local residents and expatriated professionals and families with relevant and effective English language instruction and American cultural enrichment for academic, professional and personal purposes
- Development of a new CCCE landing page, edthatworks.smccd.edu and www.smccd.edu/collegeforkids (a new College for Kids--CFK website)
- Development of more than 30 new fall classes ranging from aquaponics to sommelier training
- Selection of CCCE Director Jonathan Bissell by the San Mateo County Economic Development Association (SAMCEDA) and the Redwood City Chamber of Commerce to serve as an educational panelist at the annual Progress Seminar in Monterey, CA
- Fiscal turnaround of \$84K between February and June 2015 (from \$60K behind to \$24K ahead)

New Initiatives

CCCE staff is kept busy in developing exciting new programs and initiatives.

Here are a few select initiatives currently in progress:

- Development of a for-credit Construction Management Certificate and a not-for-credit Revit Certificate in partnership with Skyline College's Dean of Science, Mathematics and Technology and Dean of Business, Education and Professional Programs
- Creation of an Emergency Management Academy and the delivery of certified emergency management training for public and private sector employees in San Mateo County
- Formation of a Nonprofit Leadership Certificate in partnership with the Center for Excellence in Nonprofits (CEN)
- Implementation of customized training programs for San Mateo industry and agencies

- Development of customized trainings and camps for international professionals and youth
- Full launch of the Silicon Valley Intensive English Program (SVIEP) at Cañada College
- Development of “Decode the Code”, a summer Coding Academy for youth which will provide programming and career navigation skills development
- Creation of the Bay Area Pathways Academy (BAPA), a 6 week summer program for students in grades 7 – 10 that will combine academic courses to support students over the summer, along with fitness, aquatic and other confidence-building classes with a particular emphasis on serving foster youth and youth from underserved communities who need academic support and fun programs during the summer with opportunities for mentorship and engagement in the community college environment

CCCE financial summary:

Community Continuing Corporate Education	2014-15	2013-14	\$ Change	% Change
Revenues	\$ 700,094	\$ 550,647	\$ 149,447	27.1%
Expenditures				
Salaries and Benefits	\$ 360,423	\$ 277,367	\$ 83,056	29.9%
Other Operating Expenses	315,419	271,691	43,729	16.1%
Total Expenses	\$ 675,843	\$ 549,058	\$ 126,785	23.1%
Net Change in Fund Balance	\$ 24,251	\$ 1,589	\$ 22,662	1426.0%

Since January 2015, we have been able to dramatically increase revenue and finished the year with a 27.1% increase over last year or \$149,447. The year ended with a \$24,251 surplus compared to \$1,589 last year for a 1426% increase. With the addition of new programs and services, we expect growth to be rapid and success to continue both financially for the program and for the enrichment and development of our community.

The 2015-16 final budget for Community, Continuing and Corporate Education appears on Page 82.

CHILD DEVELOPMENT FUND (FUND 6)

The Child Development Fund detailed on Pages 86-88 maintains the required financial accounting for the District’s child development centers. The Fund was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center (CDC) at College of San Mateo (Mary Meta Lazarus Child Development Center). During Spring 1996, the Skyline College Children’s Center was established. Cañada College currently does not operate a Child Development Center.

The 2015-16 budget for the Child Development Fund totals \$1,221,507. Estimated income is projected at \$971,195. There is no net beginning balance for the Child Development Fund. Income and expenditures are based on 2014-15 amounts. The Board has approved a transfer from redevelopment (RDA) funds to cover deficits for the CDC that used to come from the General Fund.

TRUST FUNDS (FINANCIAL AID—FUND 7)

The Student Aid Fund detailed on Pages 96-99 includes the 2015-16 estimated allocations from the Federal government for Pell Grants (PELL), Supplemental Educational Opportunity Grants (SEOG) and Federal Direct Student Loans (FDSL), as well as estimated State funding for Cal Grants and scholarships from the SMCCC Foundation that are being disbursed through District accounts.

The 2015-16 budget for the Student Aid Fund totals \$21,507,580. Estimated income in the Student Aid Fund is also \$21,507,580. The net beginning balance of the Fund is \$130,251.

State BOGG (Board of Governors Grant) funding is not reflected within this fund, but rather as an offset to enrollment fees within the Unrestricted General Fund.

The Fund does not include Federal Work Study payments, which are considered wages for work rather than financial assistance in the form of aid. Work Study funds are maintained in the Restricted General Fund. Direct financial aid payments to students from College EOPS and CARE grants typically are paid from the Student Aid Fund. Income and expenditures will be recognized in this Fund when these grants are finalized and amounts are determined for aid purposes.

RESERVE FUND FOR POST-RETIREMENT BENEFITS (FUND 8)

The Reserve Fund for Post-Retirement Benefits budget for 2015-16 totals \$4,500,000 as shown on Page 102. The net beginning balance in the fund totals \$19,243,322. The Fund consists of estimated interest income and transfers from other funds.

According to GASB 45 requirements, a district must determine its overall liability of post-retirement medical benefits plan regularly. An actuarial study uses assumptions for future medical costs. The District started charging itself an amount to cover the future medical benefit costs for current employees. These charges appear as part of the benefit expenses in all funds, and are transferred to this fund. An actuarial study was completed for SMCCCD in Spring 2015.

In 2009, the District established an irrevocable trust, the Futuris Other Post-Employment Benefits (OPEB) Trust. Establishing the trust and the agreements does not obligate the District to place funds in the trust, and funds may be disbursed from the trust for any current retiree benefit expense. This tends to lessen the restrictive aspects of the trust and continues to allow the District cash management flexibility. The Trust enables the District to invest in longer term investments and receive a better return which in turn reduces our liability.

In 2014-15, the District deposited \$12 million into this irrevocable trust and the current budget allows for another \$12 million to be transferred into the trust by the end of June 2015. With the District liability at \$119 million, the District may continue to make roughly the same deposit schedule through the next year.

The District's Investment Trust portfolio had an allocation of 49.4% in fixed income funds and 50.6% in equity funds (equity funds comprised 30.4% in domestic equity and 20.0% in international equity). The value of the portfolio as of June 30, 2015 was \$67,752,791 and includes contributions during the year of \$12 million.

The value of the portfolio as of December 31, 2014 is \$61,056,579.42. The December 31, 2014 portfolio value represents an annualized inception to date net rate of return of 7.57%. The current dividend yield on the District's Investment Trust portfolio fixed income investments was 3.6% while the current dividend yield on the aggregated portfolio was 2.5%. For more information on the District's retirement investments and minutes of the Retirement Board of Authority (RBOA), please go to the website at: <https://smccd.sharepoint.com/sites/dis/srba/default.aspx>

2015-16 FINAL BUDGET SUMMARY

The 2015-16 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to the summary Pages 36-39. The relationship of each fund to the total Final Budget is illustrated in the following table:

Fund	2015-16 Budget	% of Total
Unrestricted General Fund	\$156,803,422	50.28%
Self-Insurance Fund	759,038	0.24%
Debt Service Fund	36,331,792	11.65%
Restricted General Fund	35,611,100	11.71%
Capital Projects Fund	42,660,000	13.68%
Bookstore Fund	7,165,000	2.30%
Cafeteria Fund	219,000	0.07%
San Mateo Athletic Club (SMAC)	3,300,000	1.06%
Child Development Fund	1,221,507	0.39%
Community, Continuing, and Corp Ed	900,000	0.29%
Trust Funds (Financial Aid)	21,507,580	6.90%
Reserve for Post-Retirement Benefits	4,500,000	1.44%
TOTAL	\$310,978,439	100.00%



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Budget Tables

Page 35 – SMCCCD Funds Chart

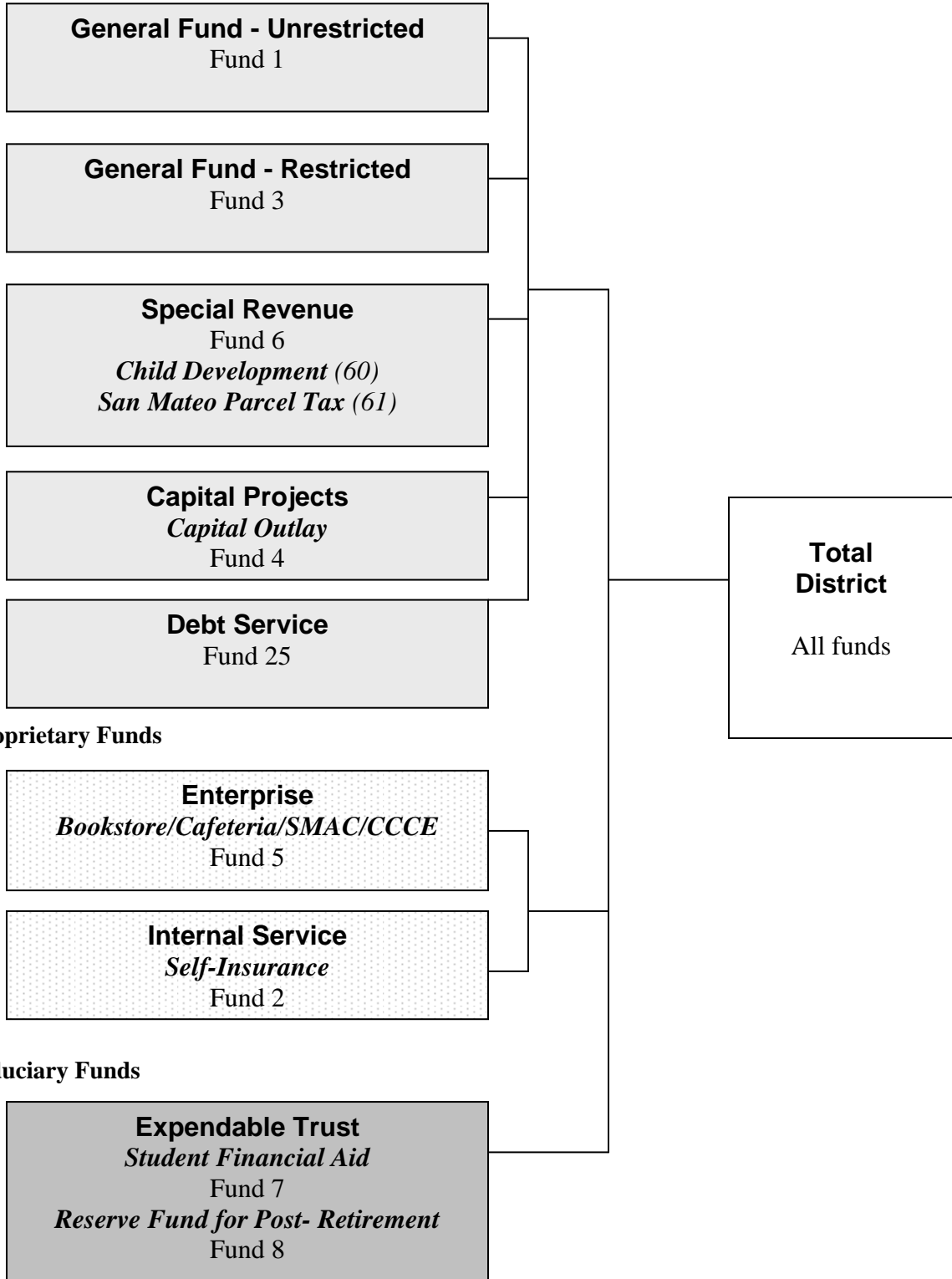
Page 36 – 2015-16 Adoption Budget

Page 38 – 2014-15 Year-End Actuals

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San Mateo County Community College District Funds

Governmental Funds



**San Mateo County Community College District
2015-2016**



Final Budget - All Funds

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

Revenue

1	Federal Revenue	0	7,639,530	120,900	0	0	0
2	State Revenue	16,256,631	18,606,997	300,800	0	176,020	0
3	Local Revenue	140,546,791	8,006,692	549,495	1,686,884	36,501,792	900,000
4	Total Revenue	156,803,422	34,253,219	971,195	1,686,884	36,677,812	900,000

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	57,141,011	7,325,565	223,600	0	0	0
7	Classified Salaries	34,520,181	11,681,077	576,649	2,360,000	0	315,000
8	Employee Benefits	37,020,256	5,664,828	303,387	900,000	0	110,000
9	Materials & Supplies	6,728,549	3,431,318	113,623	1,900,000	0	25,000
10	Operating Expenses	27,150,568	7,204,591	4,248	12,500,000	0	350,000
11	Capital Outlay	76,006	303,719	0	25,000,000	0	0
12	Total Expenses	162,636,571	35,611,100	1,221,507	42,660,000	0	800,000

Transfers & Other

13	Transfers In	0	1,844,990	250,312	147,932	0	0
14	Other Sources	0	0	0	959,068	0	0
15	Transfers out	(2,243,234)	0	0	0	0	0
16	Contingency/Deficit	0	0	0	0	0	0
17	Other Out Go	0	(1,090,117)	0	(250,312)	(36,331,792)	0
18	Total Transfers/Other	(2,243,234)	754,873	250,312	856,688	(36,331,792)	0

Fund Balance

19	Net Change in Fund Balance	(8,076,383)	(603,008)	0	(40,116,428)	346,020	100,000
20	Beginning Balance, July 1	22,188,692	15,185,451	0	224,950,123	43,388,339	850,818
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, 6/30	14,112,309	14,582,443	0	184,833,695	43,734,359	950,818

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

**San Mateo County Community College District
2015-2016
Final Budget - All Funds**

Proprietary Funds				Fiduciary Funds		Total District All Funds	
Enterprise Funds		Internal Service		Expendable Trusts			
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve		
0	0	0	0	19,655,080	0	27,415,510	1
0	0	0	0	1,067,500	0	36,407,948	2
7,500,000	320,000	4,500,000	0	785,000	165,000	201,461,654	3
7,500,000	320,000	4,500,000	0	21,507,580	165,000	265,285,112	4
4,000,000	0	0	0	0	0	4,000,000	5
0	0	0	0	0	0	64,690,176	6
1,800,000	50,000	185,000	35,023	0	0	51,522,930	7
530,000	9,000	43,000	14,015	0	0	44,594,486	8
35,000	60,000	0	5,000	0	0	12,298,490	9
800,000	100,000	3,300,000	705,000	0	5,000	52,119,407	10
0	0	0	0	0	0	25,379,725	11
7,165,000	219,000	3,528,000	759,038	0	5,000	254,605,214	12
0	0	0	0	0	0	2,243,234	13
0	0	150,000	1,062,575	0	4,500,000	6,671,643	14
0	0	0	0	0	0	(2,243,234)	15
0	0	0	0	0	0	0	16
0	0	(385,000)	0	(21,507,580)	(12,000,000)	(71,564,801)	17
0	0	(235,000)	1,062,575	(21,507,580)	(7,500,000)	(64,893,158)	18
335,000	101,000	737,000	303,537	0	(7,340,000)	319,498,372	19
8,070,715	507,020	1,936,074	7,664,018	130,251	19,243,322	344,114,823	20
0	0	0	0	0	0	0	21
8,405,715	608,020	2,673,074	7,967,555	130,251	11,903,322	663,613,195	22

**San Mateo County Community College District
2014-2015
Year-End Actuals - All Funds**

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

Revenue

1	Federal Revenue	2,690	4,850,717	160,171	0	0	867
2	State Revenue	7,274,277	9,800,755	239,306	0	3,028,447	170,359
3	Local Revenue	133,962,936	8,519,380	466,168	0	128,541,750	44,095,411
4	Total Revenue	141,239,903	23,170,852	865,645	0	131,570,197	44,266,637

Expenses

5	Cost of Sales	0	0	0	0	0	0
6	Certificated Salaries	52,014,562	5,247,316	214,618	2,210,114	0	0
7	Classified Salaries	30,642,662	8,898,933	605,432	970,540	917,998	0
8	Employee Benefits	31,467,996	4,098,388	314,676	410,167	294,113	0
9	Materials & Supplies	1,809,487	1,946,829	107,365	39,893	1,970,380	0
10	Operating Expenses	10,682,565	4,332,340	3,285	89,815	8,559,181	0
11	Capital Outlay	115,441	215,951	0	131	13,110,107	0
12	Total Expenses	126,732,713	24,739,756	1,245,376	3,720,661	24,851,779	0

Transfers & Other

13	Transfers In	\$3,746,098	3,114,562	379,731	3,865,456	8,153,300	0
14	Other Sources	0	0	0	0	2,307,306	0
15	Transfers out	(16,272,351)	(678,948)	0	(3,865,456)	(1,443,028)	0
16	Contingency	83,627	0	0	0	0	0
17	Other Out Go	0	(617,662)	0	0	(1,200,000)	(29,789,450)
18	Total Transfers/Other	(12,442,626)	1,817,953	379,731	0	7,817,578	(29,789,450)

Fund Balance

19	Net Change in Fund Balance	2,064,564	249,049	0	(3,720,661)	114,535,994	14,477,187
20	Beginning Balance, July 1	20,124,128	14,936,402	0	3,720,661	110,414,127	28,911,152
21	Adjustments to Beginning Balance	0	0	0	0	0	0
22	Net Fund Balance, June 30	22,188,692	15,185,451	0	0	224,950,121	43,388,339

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

**San Mateo County Community College District
2014-2015
Year-End Actuals - All Funds**

Proprietary Funds				Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service		Expendable Trusts				
Bookstore	Cafeteria	San Mateo Athletic Club	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	0	19,449,696	0	24,464,141	1	
0	0	0	0	1,052,191	0	21,565,335	2	
7,477,135	296,922	4,348,781	0	781,580	145,608	328,635,671	3	
7,477,135	296,922	4,348,781	0	21,283,467	145,608	374,665,147	4	
3,946,100	0	0	11,394	0	0	3,957,494	5	
0	0	0	63,609	0	0	59,750,219	6	
1,789,291	49,267	184,933	32,759	0	0	44,091,815	7	
530,282	9,835	42,280	0	0	0	37,167,737	8	
35,166	68,933	0	13,172	0	0	5,991,225	9	
742,162	118,204	3,264,701	0	0	13,000	27,805,253	10	
0	0	0	0	0	0	13,441,630	11	
7,043,001	246,239	3,491,915	120,934	0	13,000	192,205,374	12	
0	0	0	1,011,976	388,133	3,000,000	23,659,256	13	
0	0	142,872	0	0	4,469,389	6,919,567	14	
0	0	0	0	(8,842)	0	(23,659,256)	15	
0	0	0	0	0	0	0	16	
0	0	(408,633)	0	(21,662,759)	(12,000,000)	(65,678,504)	17	
0	0	(265,761)	1,011,976	(21,283,468)	(4,530,611)	(58,758,937)	18	
434,134	50,683	591,105	891,041	0	(4,398,003)	124,662,635	19	
7,636,581	456,337	1,344,968	6,772,977	130,251	23,641,325	218,088,909	20	
0	0	0	0	0	0	0	21	
8,070,715	507,020	1,936,073	7,664,018	130,250	19,243,322	342,751,544	22	

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Unrestricted General Fund (Fund 1)

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

Proposition 30 (EPA) funds are included as part of Fund 1. The site allocation budgets are shown in detail following the General Fund pages in this section.

In general, there are no external restrictions imposed on the use of these monies; however, the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. Examples of these designated allocations include the set aside for Faculty Professional Development or Classified Staff Development, which provides financing for efforts to enhance staff development skills.

**San Mateo County Community College District
2015-2016 Final Budget**

Unrestricted General Fund (Fund 1) - Cañada College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	309,943	0%	2
3 Local Revenue	3,038,275	2,833,505	2,676,609	2,611,477	3,460,962	92%	3
4 Total Revenue	\$3,038,275	\$2,833,505	\$2,676,609	\$2,611,477	\$3,770,905	92%	4
Expenses							
5 Certificated Salaries	\$10,231,886	\$9,691,451	\$9,874,203	\$10,246,309	\$11,406,222	51%	5
6 Classified Salaries	3,810,611	3,670,792	4,256,966	3,840,425	4,743,138	21%	6
7 Employee Benefits	3,667,159	3,498,835	4,395,132	4,154,850	4,887,971	22%	7
8 Materials & Supplies	449,211	87,041	340,456	136,684	391,078	2%	8
9 Operating Expenses	347,135	643,332	862,003	539,176	739,766	3%	9
10 Capital Outlay	65,200	14,254	10,000	0	0	0%	10
11 Total Expenses	\$18,571,203	\$17,605,704	\$19,738,760	\$18,917,443	\$22,168,175	100%	11
Transfers & Other							
12 Transfers In	\$0	199,736	\$0	1,487,021	\$0	0%	12
13 Other Sources		0				0%	13
14 Transfers out	\$0	(1,331,906)	(\$40,000)	(1,726,577)	(143,349)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$1,132,171)	(\$40,000)	(\$239,556)	(\$143,349)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$15,532,928)	(\$15,904,369)	(\$17,102,151)	(\$16,545,522)	(\$18,540,619)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$15,532,928)	(\$15,904,369)	(\$17,102,151)	(\$16,545,522)	(\$18,540,619)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 1) - College of San Mateo



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	526,024	0%	2
3 Local Revenue	5,638,303	6,569,237	6,476,470	7,464,342	7,112,064	93%	3
4 Total Revenue	\$5,638,303	\$6,569,237	\$6,476,470	\$7,464,342	\$7,638,088	93%	4
Expenses							
5 Certificated Salaries	\$17,176,712	\$17,773,084	\$20,020,376	\$19,538,346	\$19,654,995	55%	5
6 Classified Salaries	5,781,787	5,896,459	6,590,192	6,286,123	6,932,842	19%	6
7 Employee Benefits	6,073,667	6,074,563	7,677,545	7,257,965	7,884,275	22%	7
8 Materials & Supplies	973,397	275,113	1,235,039	181,991	975,561	3%	8
9 Operating Expenses	926,508	957,912	(890,919)	920,457	434,092	1%	9
10 Capital Outlay	20,000	71,515	20,000	793	20,000	0%	10
11 Total Expenses	\$30,952,070	\$31,048,645	\$34,652,233	\$34,185,675	\$35,901,765	100%	11
Transfers & Other							
12 Transfers In	\$0	\$1,754,992	\$0	\$1,171,513	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,754,992)	0	(1,232,381)	(133,253)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	(\$60,868)	(\$133,253)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$25,313,767)	(\$24,479,408)	(\$28,175,763)	(\$26,782,202)	(\$28,396,930)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$25,313,767)	(\$24,479,408)	(\$28,175,763)	(\$26,782,202)	(\$28,396,930)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 1) - Skyline College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	579,976	0%	2
3 Local Revenue	4,793,559	5,266,331	4,688,240	4,863,914	5,786,761	91%	3
4 Total Revenue	\$4,793,559	\$5,266,331	\$4,688,240	\$4,863,914	\$6,366,737	91%	4
Expenses							
5 Certificated Salaries	\$17,418,507	\$17,760,758	\$19,273,399	\$18,886,227	\$20,286,496	53%	5
6 Classified Salaries	5,491,769	5,926,416	6,600,602	6,418,142	7,464,691	19%	6
7 Employee Benefits	6,041,413	5,765,661	7,576,772	6,955,141	7,765,560	20%	7
8 Materials & Supplies	813,512	876,236	1,102,979	284,614	806,901	2%	8
9 Operating Expenses	1,691,039	1,425,579	383,216	1,029,711	2,159,205	6%	9
10 Capital Outlay	84,822	92,154	30,707	5,814	30,707	0%	10
11 Total Expenses	\$31,541,061	\$31,846,804	\$34,967,675	\$33,579,649	\$38,513,561	100%	11
Transfers & Other							
12 Transfers In	\$0	\$758,390	\$0	\$1,087,564	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(872,741)	(329,617)	(1,449,689)	(138,026)	100%	14
15 Contingency	1,045,717	0	0	83,627	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$1,045,717	(\$114,351)	(\$329,617)	(\$278,498)	(\$138,026)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$25,701,785)	(\$26,694,824)	(\$30,609,052)	(\$28,994,233)	(\$32,284,849)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$25,701,785)	(\$26,694,824)	(\$30,609,052)	(\$28,994,233)	(\$32,284,849)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 1) - District Office

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	% of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	280	400,263	0%	2
3 Local Revenue	0	46,381	0	78,314	0	0%	3
4 Total Revenue	\$0	\$46,381	\$0	\$78,594	\$400,263	0%	4
Expenses							
5 Certificated Salaries	\$565,583	\$573,353	\$585,860	\$622,558	\$893,125	4%	5
6 Classified Salaries	11,995,001	11,915,117	13,608,410	13,173,305	13,693,634	56%	6
7 Employee Benefits	4,987,356	4,709,893	6,541,737	5,887,968	6,006,735	24%	7
8 Materials & Supplies	930,927	965,853	848,980	1,032,345	1,164,825	5%	8
9 Operating Expenses	2,569,034	1,732,586	1,885,664	2,026,910	2,901,279	12%	9
10 Capital Outlay	22,400	18,975	22,400	7,676	10,000	0%	10
11 Total Expenses	\$21,070,300	\$19,915,778	\$23,493,051	\$22,750,761	\$24,669,598	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(1,000,000)	0	(750,003)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	(\$1,000,000)	\$0	(\$750,003)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$21,070,300)	(\$20,869,397)	(\$23,493,051)	(\$23,422,170)	(\$24,269,335)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$21,070,300)	(\$20,869,397)	(\$23,493,051)	(\$23,422,170)	(\$24,269,335)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 1) - Central Services*

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	% of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$2,690	\$0	0%	1
2 State Revenue	8,220,621	8,137,127	6,145,053	7,273,997	14,440,425	10%	2
3 Local Revenue	108,608,255	113,531,754	114,686,998	118,944,888	124,187,004	90%	3
4 Total Revenue	\$116,828,876	\$121,668,881	\$120,832,051	\$126,221,576	\$138,627,429	100%	4
Expenses							
5 Certificated Salaries	\$6,221,408	\$2,629,252	\$4,388,051	\$2,721,123	\$4,900,173	12%	5
6 Classified Salaries	2,187,561	1,903,952	1,306,967	924,667	1,685,875	4%	6
7 Employee Benefits	9,828,195	6,759,256	8,699,736	7,212,073	10,475,715	25%	7
8 Materials & Supplies	4,984,128	118,963	3,878,251	173,854	3,390,185	8%	8
9 Operating Expenses	15,488,244	7,413,693	11,752,454	6,166,312	20,916,226	51%	9
10 Capital Outlay	6,027	102,046	17,623	101,157	15,299	0%	10
11 Total Expenses	\$38,715,562	\$18,927,162	\$30,043,082	\$17,299,184	\$41,383,472	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$40,180	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(3,683,349)	(12,660,240)	(2,145,944)	(11,113,701)	(1,828,605)	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	(\$3,683,349)	(\$12,660,240)	(\$2,105,764)	(\$11,113,701)	(\$1,828,605)	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$74,429,965	\$90,081,479	\$88,683,206	\$97,808,691	\$95,415,351		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$74,429,965	\$90,081,479	\$88,683,206	\$97,808,691	\$95,415,351		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 1) - Total District



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$2,690	\$0	0%	1
2 State Revenue	8,220,621	8,137,127	6,145,053	7,274,277	16,256,631	10%	2
3 Local Revenue	122,078,392	128,247,208	128,528,317	133,962,936	140,546,791	90%	3
4 Total Revenue	\$130,299,013	\$136,384,335	\$134,673,370	\$141,239,903	\$156,803,422	100%	4
Expenses							
5 Certificated Salaries	\$51,614,095	\$48,427,898	54,141,888	\$52,014,562	\$57,141,011	35%	5
6 Classified Salaries	29,266,729	\$29,312,735	32,363,138	\$30,642,662	\$34,520,181	21%	6
7 Employee Benefits	30,597,790	\$26,808,209	34,890,922	\$31,467,996	\$37,020,256	23%	7
8 Materials & Supplies	8,151,174	\$2,323,206	7,405,705	\$1,809,487	\$6,728,549	4%	8
9 Operating Expenses	21,021,959	\$12,173,102	13,992,418	\$10,682,565	\$27,150,568	17%	9
10 Capital Outlay	198,449	\$298,943	100,730	\$115,441	\$76,006	0%	10
11 Total Expenses	\$140,850,196	\$119,344,095	\$142,894,801	\$126,732,712	\$162,636,571	100%	11
Transfers & Other							
12 Transfers In	\$0	2,713,118	\$40,180	3,746,098	\$0	0%	12
13 Other Sources	0	0	0	0	\$0	0%	13
14 Transfers out	(3,683,349)	(19,332,997)	(2,515,561)	(16,272,351)	(\$2,243,234)	100%	14
15 Contingency	1,045,717	0	0	83,627	0	0%	15
16 Other Out Go	0	0	0	0	\$0	0%	16
17 Total Transfers/Other	(\$2,637,632)	(\$16,619,879)	(\$2,475,381)	(\$12,442,626)	(\$2,243,234)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$13,188,815)	\$420,361	(\$10,696,812)	\$2,064,564	(\$8,076,383)		18
19 Beginning Balance, July 1	19,703,763	19,703,767	20,124,128	20,124,128	22,188,692		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$6,514,948	\$20,124,128	\$9,427,317	\$22,188,692	\$14,112,309		21

*****The total expense amount shown includes Prop 30 (EPA) funds which is broken down by site on the following pages.*****
Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 11002) - Cañada College
Proposition 30 (EPA)



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	684,695	684,695	342,368	306,691	309,943	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$684,695	\$684,695	\$342,368	\$306,691	\$309,943	0%	4
Expenses							
5 Certificated Salaries	\$564,261	\$601,276	\$260,668	\$234,989	\$233,744	75%	5
6 Classified Salaries	24,983	0	0	0	0	0%	6
7 Employee Benefits	95,451	83,418	81,700	71,702	76,199	25%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$684,695	\$684,695	\$342,368	\$306,691	\$309,943	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

**San Mateo County Community College District
2015-2016 Final Budget**



***Unrestricted General Fund (Fund 11002) - College of San Mateo
Proposition 30 (EPA)***

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budet	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,174,049	1,174,049	577,214	517,064	526,024	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$1,174,049	\$1,174,049	\$577,214	\$517,064	\$526,024	0%	4
Expenses							
5 Certificated Salaries	\$956,436	\$1,004,501	\$437,235	\$391,666	\$394,718	75%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	169,696	169,548	139,979	125,333	131,306	25%	7
8 Materials & Supplies	47,917	0	0	65	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$1,174,049	\$1,174,049	\$577,214	\$517,064	\$526,024	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	(\$0)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0		0		0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	(\$0)	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 11002) - Skyline College
Proposition 30 (EPA)



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	1,177,934	1,177,934	603,844	540,919	579,976	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$1,177,934	\$1,177,934	\$603,844	\$540,919	\$579,976	0%	4
Expenses							
5 Certificated Salaries	\$911,588	\$974,274	\$455,421	\$409,796	\$525,674	91%	5
6 Classified Salaries	0	0	0	0	0	0	6
7 Employee Benefits	266,346	203,660	148,423	131,123	54,302	9%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$1,177,934	\$1,177,934	\$603,844	\$540,919	\$579,976	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 11002) - District Office
Proposition 30 (EPA)

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	859,764	779,123	437,611	378,098	400,263	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$859,764	\$779,123	\$437,611	\$378,098	\$400,263	0%	4
Expenses							
5 Certificated Salaries	\$84,000	\$30,510	\$12,397	\$12,325	\$0	0%	5
6 Classified Salaries	125,000	493,778	248,018	244,024	288,976	72%	6
7 Employee Benefits	14,000	211,027	125,258	121,748	111,287	28%	7
8 Materials & Supplies	231,073	0	51,938	0	0	0%	8
9 Operating Expenses	405,691	0	0	0	0	0%	9
10 Capital Outlay	0	43,808	0	0	0	0%	10
11 Total Expenses	\$859,764	\$779,123	\$437,611	\$378,098	\$400,263	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Unrestricted General Fund (Fund 1) - Total District
Proposition 30 (EPA)



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	3,896,442	3,815,800	1,961,037	1,742,772	1,816,206	100%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$3,896,442	\$3,815,800	\$1,961,037	\$1,742,772	\$1,816,206	100%	4
Expenses							
5 Certificated Salaries	\$2,516,284	\$2,610,561	\$1,165,721	\$1,048,777	\$1,154,136	64%	5
6 Classified Salaries	149,983	493,778	248,018	244,024	288,976	16%	6
7 Employee Benefits	545,494	667,652	495,361	449,907	373,094	21%	7
8 Materials & Supplies	278,990	0	51,938	65	0	0%	8
9 Operating Expenses	405,691	0	0	0	0	0%	9
10 Capital Outlay	0	43,808	0	0	0	0%	10
11 Total Expenses	\$3,896,442	\$3,815,800	\$1,961,037	\$1,742,772	\$1,816,206	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$0)	(\$0)	\$0	(\$0)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$0)	(\$0)	\$0	(\$0)	\$0		21

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

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



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Internal Service Fund (Fund 2)

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

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

San Mateo County Community College District
2015-2016 Final Budget
Internal Service - Self-Insurance Fund (Fund 2) - Central Services



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014 -15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$26,093	\$0	\$11,394	\$0	0%	5
6 Classified Salaries	154,326	89,970	33,032	63,609	35,023	5%	6
7 Employee Benefits	73,730	44,798	14,514	32,759	14,015	2%	7
8 Materials & Supplies	10,000	0	5,000	0	5,000	1%	8
9 Operating Expenses	500,000	3,041,444	2,164,316	13,172	705,000	93%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$738,056	\$3,202,305	\$2,216,862	\$120,934	\$759,038	100%	11
Transfers & Other							
12 Transfers In	\$940,000	\$956,991	\$1,964,316	\$1,011,976	\$0	0%	12
13 Other Sources	0				1,062,575	100%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$940,000	\$956,991	\$1,964,316	\$1,011,976	\$1,062,575	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$201,944	(\$2,245,314)	(\$252,546)	\$891,041	\$303,537		18
19 Beginning Balance, July 1	9,018,291	9,018,291	6,772,977	6,772,977	7,664,018		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$9,220,235	\$6,772,977	\$6,520,431	\$7,664,018	\$7,967,556		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Debt Service Fund (Fund 25)

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

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

San Mateo County Community College District
2015-2016 Final Budget
Debt Service Fund (Fund 25) - Central Services



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014 -15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$1,517	\$120	\$867	\$0	0%	1
2 State Revenue	178,440	175,844	175,900	170,359	176,020	0%	2
3 Local Revenue	30,316,200	31,678,681	31,360,850	44,095,411	36,501,792	100%	3
4 Total Revenue	\$30,494,640	\$31,856,042	\$31,536,870	\$44,266,637	\$36,677,812	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(30,427,901)	(29,416,971)	(30,933,220)	(29,789,450)	(36,331,792)	100%	16
17 Total Transfers/Other	(\$30,427,901)	(\$29,416,971)	(\$30,933,220)	(\$29,789,450)	(\$36,331,792)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$66,739	\$2,439,071	\$603,650	\$14,477,187	\$346,020		18
19 Beginning Balance, July 1	26,472,081	26,472,081	28,911,152	28,911,152	43,388,339		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$26,538,820	\$28,911,152	\$29,514,802	\$43,388,339	\$43,734,359		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Restricted General Fund (Fund 3)

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

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

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

San Mateo County Community College District

2015-16 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

New Funds for the Current Fiscal Year

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Work Study	Federal	100,642	83,799	262,102		446,543
30007	CTEA IC	Federal	190,556	130,405	237,977		558,938
30057	Workability III	Federal			149,214		149,214
30102	HSI STEM	Federal		1,125,903			1,125,903
30105	CTE Transitions	Federal	45,119	45,119	45,119		135,357
30110	TRIO - Upward Bound	Federal		262,500			262,500
30111	HSI Cooperative	Federal		694,859			694,859
30116	NSF-Univ of New Haven	Federal		23,584			23,584
30121	HSI-ESO	Federal		516,679			516,679
30126	NSF BioBridge	Federal			199,885		199,885
30127	TRIO Student Support Services	Federal			496,320		496,320
30128	TRIO Student Support Services	Federal		231,103			231,103
31002	DSP&S	State	841,849	308,074	516,080		1,666,003
31003	EOP&S	State	669,559	559,508	589,273		1,818,340
31004	EOP&S/CARE	State	36,716	50,458	50,796		137,970
31009	Student Success and Support	State	1,767,083	1,280,307	1,862,692		4,910,082
31012	Foster Care Education	State		81,505			81,505
31016	AB602-Board Fin Asst Prog Adm Allow	State	313,322	265,933	354,110		933,365
31031	CalWORKs	State	127,436	131,074	141,985		400,495
31033	TANF	Federal	29,823	30,667	33,197		93,687
31045	Staff Diversity	State				7,798	7,798
31055	MESA/CCCP	State		50,500	50,500		101,000
31065	RCS D CBET	State		50,000			50,000
31078	Enrollment Growth AD Nursing	State	163,787				163,787
31128	UC Regents Puente Program	State	1,500				1,500
31138	SMUHSD - ACCEL	State		10,000			10,000
31142	Student Equity Program	State	847,007	605,005	968,007		2,420,019
31148	SMC HSA CalFresh	State		15,000			15,000
31152	Deputy Navigator-Global	State			200,000		200,000
31153	Deputy Navigator-Retail	State			200,000		200,000
31154	Basic Skills 15-16 appropriation	State	90,000	90,000	90,000		270,000
31155	Cabrillo CCD DSN Sm Bus Mini-Grant	State			17,750		17,750
31156	CCSF ICT DSN Scholar Mentor Program	State			5,000		5,000
31157	UC Regents Puente Program-Canada	State		1,500			1,500
32003	Public Bdcst-CSG-TV	Local	350,000				350,000
32004	Public Bdcst-CSG-FM	Local	125,000				125,000
32005	Public Bdcst-CSG-Interconnect	Local	7,500				7,500
32017	City of Menlo Park	Local		265,000			265,000
32047	UC Regents Puente Project-SKY	Local			1,500		1,500
32063	SMCOE - First 5 Early Childhood - EQulP	Local		149,680			149,680
32080	The Grove Foundation	Local		20,000			20,000
32083	United Way of the Bay Area	Local			93,167		93,167
32099	The Grove Fdtn. - SKY CTE Schol.	Local			125,000		125,000
32102	WFSN Grant	Local			75,000		75,000
32103	WFSN Grant	Local		75,000			75,000
32110	Public Bdcst CSG FM Restricted	Local	45,000				45,000
32111	Johnson Fndtn Guardian Scholars	Local			155,000		155,000
35022	KCSM TV	Local	974,000				974,000
35023	KCSM FM	Local	1,810,000				1,810,000
38188	Middle College HS Sequoia UHSD	Local		78,129			78,129
38190	City of San Mateo EDD - SBDC	Local	60,000				60,000
35046	Peninsula Library Systems	Local				50,000	50,000
39001	Parking Fees	Local				3,330,210	3,330,210
39030	Health Service Fees	Local	503,253	277,220	500,000		1,280,473
Total 2015-2016 New Funds			<u>\$9,099,152</u>	<u>\$7,508,511</u>	<u>\$7,419,674</u>	<u>\$3,388,008</u>	<u>\$27,415,345</u>

San Mateo County Community College District

2015-16 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS
Carry-over balances from the prior year for current fiscal year expenditures

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30005	Work Study	Federal		2,469	12,925		15,395
30028	TRIO Student Support Services	Federal		44,227			44,227
30101	TRIO Student Support Services	Federal			53,829		53,829
30102	HSI STEM	Federal		1,029,296			1,029,296
30110	TRIO - Upward Bound	Federal		53,246			53,246
30111	HSI Cooperative	Federal		564,256			564,256
30116	NSF Univ of New Haven	Federal		12,491			12,491
30117	NSF ASPIRES	Federal		106,226			106,226
30118	NSF CLDEC Articulation Workshop	Federal		20,636			20,636
30119	Jacobs-Student Interns	Federal		13,117			13,117
30120	NSF CALSTEP	Federal		266,139			266,139
30121	HSI-ESO	Federal		424,924			424,924
30122	IMLS-Sparks! Igntn	Federal		15,130			15,130
30123	NASA-MUREP	Federal		1,553			1,553
30124	SBDC-Humboldt State Univ SPF	Federal	78,984				78,984
30125	CDFA Biocontrol of Olive Fruit Fly	Federal		5,508			5,508
31009	Student Success and Support Program	State	394,469	106,121	666,208		1,166,798
31028	Block Grant	State	9,209			(6,811)	2,397
31030	T-Com and Technology	State			9,039	10,553	19,593
31046	Faculty and Staff Development	State			15,301		15,301
31069	Lottery -- Prop 20 -- Instr MatrIs	State	359,247	150,201	555,199	(481)	1,064,166
31077	MESA CCCP/FSS	State		18,957	9,070		28,027
31135	CCCCO-CEP-CAA	State	72,559	157,421	728,576		958,556
31136	SMC HSA CalFresh	State			5,833		5,833
31138	SMUHSD - ACCEL	State		194			194
31139	Basic Skills 14-15 appropriation	State	53,499	45,683	48,107		147,289
31140	Deputy Navigator-Global	State			265,736		265,736
31141	Deputy Navigator-Retail	State			182,226		182,226
31142	Student Equity Program	State	255,162	74,388	297,299		626,849
31143	CCCD CTE Enhance SKY	State			339,141		339,141
31144	Peralta CCD Prop 39 Prog Imp Funds	State	33,500				33,500
31145	CCCD CTE Enhance CAN	State		145,766			145,766
31146	CCCD CTE Enhance CSM	State	168,643				168,643
31149	FHDACCD-DSN Energy	State			5,334		5,334
31151	CCSF ATR DSN Auto Bridge	State			24,908		24,908
32011	Pen Com Fdtn C/S Grant	Local		1,982			1,982
32045	SMCCCD Fdtn-New Gateway Project	Local		2,474			2,474
32059	SMCCC Fndtn/SBC Pacific Bell	Local			4,862		4,862
32062	Carnegie Foundation Grant	Local	363				363
32081	SMCGS Grant - Canada Coll Library	Local		1,055			1,055
32085	CFR/SparkPoint-MOU	Local			1,248		1,248
32101	SVCF-EWAP	Local		50,849			50,849
32102	WFSN Grant	Local			15,285		15,285
32103	WFSN Grant	Local		20,762			20,762
32104	PLP-Innov/Tech Grnt	Local	10,772				10,772
32107	SF Fdtn-BAWFC-DWL	Local			115,606		115,606
32108	SF Fdtn-BAWFC-ICT	Local		73,563			73,563
32109	Cerritos College Fdtn	Local			34,266		34,266
35001	Miscellaneous Donations	Local	49,578	12,875	27,188		89,642
35004	General Instruction	Local		350	250		600
35021	Bookstore	Local			1,460		1,460
35029	Career Development	Local	11,279	118	2,111		13,509
35035	KCSM Jazz on the Hill	Local	15,124				15,124
35036	Bookstore PLS Support	Local				15,996	15,996
35037	Instrument Tech Consortium	Local	779				779
35041	Ctr for Int'l Trade Match	Local			38,993		38,993
35045	Financial Aid Admin Cost Allowance	Local	9,029	3,251	6,399	22,109	40,788

San Mateo County Community College District

2015-16 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

Carry-over balances from the prior year for current fiscal year expenditures

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
35046	Peninsula Library System	Local				598,750	598,750
35048	SMCCC Fdntn Donations	Local	365	739			1,104
35058	Skyline President's Innovation Fund	Local			32,343		32,343
35059	CSM President's Innovation Fund	Local	16,384				16,384
38001	Contract Educ Indirect	Local		1,220	45,314	124,795	171,328
38186	IME BECAS	Local			9,812		9,812
39024	Summer Camp Volleyball	Local			957		957
Total 2015-2016 Carry-over Funds			\$1,538,945	\$3,427,190	\$3,554,826	\$764,911	\$9,285,872
Total 2015-2016 Specially Funded Programs			<u>\$10,638,097</u>	<u>\$10,935,701</u>	<u>\$10,974,499</u>	<u>\$4,152,919</u>	<u>\$36,701,217</u>

San Mateo County Community College District
2015-16 Final Budget
Restricted General Fund (Fund 3) - Cañada College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$4,408,923	\$2,639,934	\$4,381,778	\$3,062,395	\$5,703,837	52%	1
2 State Revenue	2,051,523	1,972,165	2,413,685	2,453,028	4,197,597	38%	2
3 Local Revenue	822,399	889,284	987,978	1,131,565	1,034,268	9%	3
4 Total Revenue	\$7,282,845	\$5,501,383	\$7,783,441	\$6,646,987	\$10,935,701	100%	4
Expenses							
5 Certificated Salaries	\$1,512,673	\$1,351,885	\$1,415,709	\$1,632,480	\$2,352,065	23%	5
6 Classified Salaries	2,050,295	1,927,577	2,419,959	2,406,897	3,843,110	37%	6
7 Employee Benefits	999,557	803,738	1,363,415	1,108,003	1,709,939	16%	7
8 Materials & Supplies	1,057,021	308,355	833,718	377,933	792,095	8%	8
9 Operating Expenses	1,215,462	703,508	1,235,457	1,051,878	1,714,307	16%	9
10 Capital Outlay	27,629	82,484	21,554	79,413	36,535	0%	10
11 Total Expenses	\$6,862,637	\$5,177,546	\$7,289,811	\$6,656,603	\$10,448,051	100%	11
Transfers & Other							
12 Transfers In	\$6,662	\$4,662	\$0	\$338,991	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(135,000)	(187,754)	(135,000)	(280,932)	(170,887)	35%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(291,870)	(259,972)	(252,910)	(276,143)	(316,764)	65%	16
17 Total Transfers/Other	(\$420,208)	(\$443,063)	(\$387,910)	(\$218,085)	(\$487,651)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$0)	(\$119,226)	\$105,720	(\$227,700)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$0)	(\$119,226)	\$105,720	(\$227,700)	\$0		21

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

**San Mateo County Community College District
2015-16 Final Budget**



Restricted General Fund (Fund 3) - College of San Mateo

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$389,249	\$353,383	\$410,825	\$420,292	\$445,124	5%	1
2 State Revenue	2,855,032	2,557,186	3,310,561	3,047,943	6,204,546	64%	2
3 Local Revenue	2,948,734	3,031,286	3,202,424	3,758,814	3,072,042	32%	3
4 Total Revenue	\$6,193,015	\$5,941,855	\$6,923,811	\$7,227,048	\$9,721,712	100%	4
Expenses							
5 Certificated Salaries	\$939,550	\$1,156,821	\$1,070,041	\$1,243,753	\$1,927,012	18%	5
6 Classified Salaries	2,751,955	2,773,342	2,722,803	2,894,607	3,202,764	30%	6
7 Employee Benefits	1,155,843	1,023,367	1,199,793	1,252,087	1,557,330	15%	7
8 Materials & Supplies	856,384	401,831	1,047,401	597,341	1,354,864	13%	8
9 Operating Expenses	1,310,143	1,200,989	1,628,040	1,759,232	2,378,427	22%	9
10 Capital Outlay	142,290	174,408	48,203	101,305	152,692	1%	10
11 Total Expenses	\$7,156,165	\$6,730,759	\$7,716,281	\$7,848,325	\$10,573,089	100%	11
Transfers & Other							
12 Transfers In	\$1,050,000	\$901,111	\$900,000	\$1,097,330	\$916,384	108%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	25,000	138,489	135,000	88,821	170,887	20%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(111,850)	(133,531)	(145,000)	(138,380)	(235,895)	-28%	16
17 Total Transfers/Other	\$963,150	\$906,069	\$890,000	\$1,047,770	\$851,376	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$117,165	\$97,529	\$426,494	(\$0)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$117,165	\$97,529	\$426,494	(\$0)		21

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

San Mateo County Community College District
2015-16 Final Budget
Restricted General Fund (Fund 3) - Skyline College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$1,339,394	\$1,286,589	\$1,444,305	\$1,368,031	\$1,490,569	14%	1
2 State Revenue	3,683,809	2,756,714	4,999,690	3,561,152	8,198,171	75%	2
3 Local Revenue	1,129,809	1,174,798	983,361	1,694,728	1,285,760	12%	3
4 Total Revenue	\$6,153,013	\$5,218,100	\$7,427,356	\$6,623,911	\$10,974,500	100%	4
Expenses							
5 Certificated Salaries	\$1,594,961	\$1,747,681	\$2,042,834	\$2,371,083	\$3,046,487	29%	5
6 Classified Salaries	1,455,719	1,720,994	1,532,261	1,600,059	2,422,779	23%	6
7 Employee Benefits	797,052	785,970	963,497	954,184	1,523,133	15%	7
8 Materials & Supplies	905,387	291,746	994,503	850,717	1,020,699	10%	8
9 Operating Expenses	1,023,630	486,444	1,528,786	1,307,933	2,307,183	22%	9
10 Capital Outlay	5,936	4,403	3,583	35,233	116,761	1%	10
11 Total Expenses	\$5,782,685	\$5,037,238	\$7,065,463	\$7,119,209	\$10,437,041	100%	11
Transfers & Other							
12 Transfers In	\$0	\$75,000	\$0	\$464,541	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(40,000)	(222,122)	0	(239,038)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(330,328)	(129,760)	(325,347)	(203,138)	(537,458)	100%	16
17 Total Transfers/Other	(\$370,328)	(\$276,882)	(\$325,347)	\$22,365	(\$537,458)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$96,020)	\$36,546	(\$472,934)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$96,020)	\$36,546	(\$472,934)	\$0		21

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

San Mateo County Community College District
2015-16 Final Budget
Restricted General Fund (Fund 3) - District Office

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	520,351	632,195	81,326	738,632	6,684	0%	2
3 Local Revenue	3,108,938	2,679,366	2,341,767	1,934,274	2,614,622	100%	3
4 Total Revenue	\$3,629,289	\$3,311,561	\$2,423,092	\$2,672,906	\$2,621,306	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,016,244	1,839,653	2,126,454	1,997,370	2,212,424	53%	6
7 Employee Benefits	695,565	653,067	822,015	784,114	874,427	21%	7
8 Materials & Supplies	802,579	198,431	843,060	120,838	263,661	6%	8
9 Operating Expenses	1,043,025	263,552	932,967	213,297	804,675	19%	9
10 Capital Outlay	(6,818)	0	(6,818)	0	(2,268)	0%	10
11 Total Expenses	\$4,550,594	\$2,954,704	\$4,717,678	\$3,115,619	\$4,152,919	100%	11
Transfers & Other							
12 Transfers In	\$686,917	\$778,339	\$1,205,944	\$1,213,701	\$928,605	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(247,798)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$686,917	\$778,339	\$1,205,944	\$965,903	\$928,605	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$234,388)	\$1,135,196	(\$1,088,642)	\$523,190	(\$603,008)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$234,388)	\$1,135,196	(\$1,088,642)	\$523,190	(\$603,008)		21

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

2015-16 Final Budget
Restricted General Fund (Fund 3) - Total District



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$6,137,566	\$4,279,906	\$6,236,909	\$4,850,717	\$7,639,530	22%	1
2 State Revenue	9,110,715	7,918,260	10,805,262	9,800,755	18,606,997	54%	2
3 Local Revenue	8,009,881	7,774,734	7,515,530	8,519,380	8,006,692	23%	3
4 Total Revenue	\$23,258,162	\$19,972,899	\$24,557,700	\$23,170,852	\$34,253,219	100%	4
Expenses							
5 Certificated Salaries	\$4,047,184	\$4,256,387	\$4,528,583	\$5,247,316	\$7,325,565	21%	5
6 Classified Salaries	8,274,213	8,261,566	8,801,477	8,898,933	11,681,077	33%	6
7 Employee Benefits	3,648,017	3,266,143	4,348,720	4,098,388	5,664,828	16%	7
8 Materials & Supplies	3,621,370	1,200,363	3,718,681	1,946,829	3,431,318	10%	8
9 Operating Expenses	4,592,260	2,654,493	5,325,251	4,332,340	7,204,591	20%	9
10 Capital Outlay	169,037	261,295	66,521	215,951	303,719	1%	10
11 Total Expenses	\$24,352,081	\$19,900,248	\$26,789,233	\$24,739,756	\$35,611,100	100%	11
Transfers & Other							
12 Transfers In	\$1,743,579	\$1,759,112	\$2,105,944	\$3,114,562	\$1,844,990	244%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(150,000)	(271,387)	0	(678,948)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(734,047)	(523,263)	(723,257)	(617,662)	(1,090,117)	-144%	16
17 Total Transfers/Other	\$859,532	\$964,462	\$1,382,687	\$1,817,953	\$754,873	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$234,388)	\$1,037,114	(\$848,846)	\$249,049	(\$603,008)		18
19 Beginning Balance, July 1	13,899,288	13,899,288	14,936,402	14,936,402	15,185,451		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$13,664,900	\$14,936,402	\$14,087,556	\$15,185,451	\$14,582,443		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Capital Projects Fund (Fund 4)

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

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

**2014-2015 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2015**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2014-15 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CANADA	CAN Parking Lot LED Project	41320	52,694.99	52,694.99	52,694.99	0.00	0.00
CAÑADA	CAN Walkway Lighting	41322	100,000.00	100,000.00	7,000.00	93,000.00	0.00
CAÑADA	CAN Carpet Replacement	43337	22,500.00	22,500.00	22,500.00	0.00	0.00
CAÑADA	CAN Theater Lighting Replacement	43338	50,000.00	50,000.00	50,000.00	0.00	0.00
CAÑADA	CAN SMSR Projects	43339	0.00	37,909.74	37,909.74	0.00	0.00
CAÑADA	CAN Instructional Equipment	43383	792,632.32	1,192,632.32	14,917.41	5,619.20	1,172,095.71
CAÑADA	Science Lab Upgrade	44329	14,222.72	0.00	0.00	0.00	0.00
CAÑADA	Arts Project	44343	7,459.46	0.00	0.00	0.00	0.00
CAÑADA	CAN Solar Photovoltaic System	44345	2,365,895.51	2,365,895.51	1,818,165.16	7,974.70	539,755.65
CAÑADA	CAN Parking Lot LED Project	44346	260,654.95	260,654.95	229,824.24	30,199.47	631.24
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	44347	0.00	41,500,000.00	0.00	0.00	41,500,000.00
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	45309	0.00	20,000,000.00	1,012,290.00	0.00	18,987,710.00
CAÑADA	CAN Small Projects	47323	204,483.41	175,026.64	74,265.04	100,761.60	0.00
CAÑADA	CAN Emergency Building Repairs	47324	102,613.82	202,613.82	122,132.08	0.00	80,481.74
CAÑADA	CAN Instructional Equipment	47330	185,756.10	585,756.10	407,989.18	0.00	177,766.92
CAÑADA	CAN Light Pole Banners and Signs	47335	78,998.80	78,998.80	78,998.80	0.00	0.00
CAÑADA	CAN Water Intrusion Repairs	47339	11,393.63	16,360.56	16,360.56	0.00	0.00
CAÑADA	CAN Bldg 3 Theater Carpet Replacement	47341	75,000.00	54,084.01	54,084.01	0.00	0.00
CAÑADA	CAN Solar PV System	47342	281,536.23	531,536.23	531,536.23	0.00	0.00
CAÑADA	CAN Bldg 3 Theater Lobby Facelift	47343	129,260.00	229,260.00	229,260.00	0.00	0.00
CAÑADA	CAN Parking Lot LED Project	47344	0.00	425,337.80	276,886.80	148,451.00	0.00
CAÑADA	CAN Bldg 1 Kinesiology and Wellness	47345	0.00	1,564,266.00	57,740.00	0.00	1,506,526.00
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	517,490.95	161.09	0.00	0.00	161.09
CSM	CSM Parking Lot LED Project	41420	33,968.16	33,968.16	33,968.16	0.00	0.00
CSM	CSM Exterior Walkway Lighting	41421	216,388.00	216,388.00	7,500.00	208,888.00	0.00
CSM	CSM Dental Hygiene Program	42402	25,000.00	0.00	0.00	0.00	0.00
CSM	CSM Equipment Recycling	42404	84,976.84	84,976.84	0.00	0.00	84,976.84
CSM	CSM Instructional Equipment	43483	792,021.78	1,192,021.78	26.00	0.00	1,191,995.72
CSM	CSM Carpet Replacement	43484	49,048.99	49,048.99	49,048.99	0.00	0.00
CSM	CSM Lighting Replacement	43485	37,500.00	52,545.01	52,545.01	0.00	0.00
CSM	CSM SMSR Projects	43486	0.00	2,172,076.82	1,075,573.17	1,060,424.58	36,079.07
CSM	Ergonomic office furniture (completion)	44435	9,859.42	9,859.42	1,156.07	0.00	8,703.35
CSM	Haz. Mat. clean-up/disposal	44438	8,962.24	8,962.24	0.00	0.00	8,962.24
CSM	CSM Parking Lot LED Project	44456	373,593.42	373,593.42	285,599.31	55,588.96	32,405.15
CSM	CSM Claims Contingency	44457	0.00	3,500,000.00	3,500,000.00	0.00	0.00
CSM	CSM Bldg 36 Star Projector Replacement	45405	0.00	4,000,000.00	0.00	449,352.29	3,550,647.71
CSM	CSM Solar and Energy Storage	45406	0.00	600,999.00	0.00	0.00	600,999.00
CSM	CSM Bldg 3 Modernization	45407	0.00	5,000,000.00	53,755.00	25,715.00	4,920,530.00
CSM	CSM North Gateway	47408	2,223,864.68	3,573,864.68	2,520,487.72	948,036.24	105,340.72
CSM	CSM Small Projects	47423	208,395.43	227,236.95	218,142.45	9,094.50	0.00
CSM	CSM Emergency Building Repairs	47424	93,678.71	353,678.71	262,398.63	1,785.00	89,495.08
CSM	CSM Instructional Equipment	47432	533,353.07	933,353.07	243,612.05	5,021.09	684,719.93
CSM	CSM Edison Lot Project	47433	3,542,749.69	339,100.80	(1,281.25)	171,179.05	169,203.00
CSM	CSM Bldg 12 Roofing	47435	1,204.70	0.00	0.00	0.00	0.00
CSM	CSM Bldg 10 Ext Stair to Softball Plaza	47442	57,616.00	0.00	0.00	0.00	0.00
CSM	CSM East Perimeter Road	47444	40,634.22	19,145.54	19,145.54	0.00	0.00
CSM	CSM Bldg 19 HazMat Removal	47445	39,066.49	1,138.90	1,138.90	0.00	0.00
CSM	CSM Bldg 9 Library Carpet Replacement	47446	168,650.88	177,096.10	177,096.10	0.00	0.00
CSM	CSM Bldg 9 Exterior Light Fixture Repair	47448	62,718.86	13,552.19	13,552.19	0.00	0.00
CSM	CSM Bldg 6 Aquatic System Pool Upgrade	47449	599,190.00	599,190.00	0.00	0.00	599,190.00
CSM	CSM Bldg 4A Ceramics Upgrade	47450	55,711.56	55,711.56	55,711.56	0.00	0.00
CSM	CSM Bldg 5 Office Expansion	47451	100,000.00	79,859.29	79,859.29	0.00	0.00
CSM	CSM Bldg 36 Chemistry Ventilation	47452	145,000.00	145,000.00	22,245.00	0.00	122,755.00
CSM	CSM Parking Lot LED Project	47453	0.00	25,000.00	1,945.50	0.00	23,054.50
CSM	CSM B2 Chorale Room Upgrade	47454	0.00	137,913.88	137,913.88	0.00	0.00
CSM	CSM B30 Plaza Renovation	47455	0.00	160,000.00	54,909.17	0.00	105,090.83
CSM	CSM Landscape Refresh and Irrigation	47456	0.00	160,000.00	24,835.80	0.00	135,164.20
CSM	CSM Waterproofing	47457	0.00	225,000.00	66,768.54	122,551.69	35,679.77
CSM	CSM Roof Replacement	47459	0.00	200,000.00	35,504.83	135,871.89	28,623.28
CSM	Bookstore Project	48400	135.82	0.00	0.00	0.00	0.00
DISTRICTWIDE	General Capital Projects	40000	20,947,452.75	9,999,449.60	0.00	0.00	9,999,449.60
DISTRICTWIDE	College Contingency	40001	10,867,135.93	11,455,024.85	0.00	0.00	11,455,024.85
DISTRICTWIDE	College Housing Project	40003	7,574,760.36	530,413.96	0.00	0.00	530,413.96
DISTRICTWIDE	Premium Rebate Reserve	40004	398,432.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	Post Bond Admin Fee Reserve	40005	118,586.27	118,586.27	5,100.00	0.00	113,486.27
DISTRICTWIDE	College One Time Fd Reserve	40006	4,500,000.00	4,500,000.00	0.00	0.00	4,500,000.00
DISTRICTWIDE	Aux Services Use Fee	40007	85,344.00	85,344.00	33,848.01	0.00	51,495.99
DISTRICTWIDE	Miscellaneous	42002	96,000.00	96,000.00	96,000.00	0.00	0.00
DISTRICTWIDE	College Art	42003	4,041.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	DO Parking Lot Retaining Wall	42005	447,900.00	447,900.00	0.00	0.00	447,900.00
DISTRICTWIDE	DW Athletic Fields Replacement	42103	3,295,340.98	2,807,594.40	1,976,043.87	9,623.28	821,927.25
DISTRICTWIDE	Redevelopment Program	43001	2,896,775.75	2,730,132.08	282,444.24	0.00	2,447,687.84
DISTRICTWIDE	Property Management Study	44001	55,190.00	55,190.00	21,836.83	21,863.17	11,490.00

* NOTE: All negative balances will be cleared accordingly.

**2014-2015 Capital Projects Financial Summary
Budget Expenditures as of June 30, 2015**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2014-15 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	PE Vans Purchase	44003	494,244.25	494,244.25	37,888.92	0.00	456,355.33
DISTRICTWIDE	District Facilities Projects	44102	257,884.40	959,085.73	204,509.97	4,575.76	750,000.00
DISTRICTWIDE	District Funded FCI Contingency	44103	5,441,974.35	2,000,000.00	0.00	0.00	2,000,000.00
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	433,537.01	77,629.15	5,921.11	0.00	71,708.04
DISTRICTWIDE	DW CIP3 Master	45000	0.00	75,429,873.73	0.00	0.00	75,429,873.73
DISTRICTWIDE	DW CIP3 Planning	45001	0.00	3,000,000.00	761,538.36	494,139.19	1,744,322.45
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	5,982.72	5,982.72	0.00	0.00
DISTRICTWIDE	IVES ITS Project	46113	0.00	240,000.00	239,994.47	0.00	5.53
DISTRICTWIDE	Bond Construction General	47000	13,153,301.17	290,619.65	0.00	0.00	290,619.65
DISTRICTWIDE	DW CIP2 Planning	47001	2,659,980.89	7,473,277.40	1,077,632.32	219,917.96	6,175,727.12
DISTRICTWIDE	DW Technology Upgrades	47002	496,262.41	496,362.41	464,009.69	0.00	32,352.72
DISTRICTWIDE	DW Contingency	47007	200,050.75	824,543.00	0.00	0.00	824,543.00
DISTRICTWIDE	DW Small Projects	47008	238,640.36	234,394.75	172,706.91	21,784.50	39,903.34
DISTRICTWIDE	DO Cooling Tower and Comp Replacement	47016	3,810.00	3,810.00	0.00	0.00	3,810.00
DISTRICTWIDE	DW Utility Consumption Measurement	47017	2,197,254.56	2,737,922.56	1,422,604.20	1,059,139.64	256,178.72
DISTRICTWIDE	DW Infrastructure Mapping	47018	3,330.17	0.00	0.00	0.00	0.00
DISTRICTWIDE	DW Computer Lab Replacement Project	47019	624,255.21	1,657,505.21	712,091.22	0.00	945,413.99
DISTRICTWIDE	DW Parking Lot and Roadways Repair	47021	0.00	140,823.04	140,823.04	0.00	0.00
DISTRICTWIDE	DW Banner/Emerg System Upgrades	47022	121,201.51	121,201.51	31,645.55	2,506.25	87,049.71
DISTRICTWIDE	DW Restroom Renovation	47023	297,878.34	570,839.09	550,756.41	95.00	19,987.68
DISTRICTWIDE	DW Onuma Integration	47024	35,144.60	232,754.36	126,249.86	46,422.50	60,082.00
DISTRICTWIDE	DW Theater House Lighting Retrofit	47025	400,000.00	323,496.60	323,496.60	0.00	0.00
DISTRICTWIDE	DO Infrastructure Upgrade	47026	141,633.67	82,874.33	82,839.33	0.00	35.00
DISTRICTWIDE	DW ESCO Multi Phase Project	47027	260,572.98	2,696,306.98	253,035.28	1,721,087.02	722,184.68
DISTRICTWIDE	DW ACAMS System Upgrade	47028	249,301.25	249,301.25	182,038.05	101,509.60	(34,246.40)
DISTRICTWIDE	DO Audio Video Upgrade	47029	0.00	215,000.00	196,676.38	7,951.61	10,372.01
DISTRICTWIDE	DW EV Charging Stations Expansion	47030	0.00	300,000.00	0.00	0.00	300,000.00
DISTRICTWIDE	C.O.P. Projects	48001	100,434.17	13,650.83	3,886.83	9,374.00	390.00
SKYLINE	SKY Walkway Lighting	41225	216,387.00	216,387.00	12,500.00	203,887.00	0.00
SKYLINE	Pacific Heights Project	42202	16,892,044.03	(644.42)	0.00	0.00	(644.42)
SKYLINE	SKY Bldg 6 Servery	42206	32,762.15	170,788.22	24,693.06	0.00	146,095.16
SKYLINE	SKY Lighting Replacement	43243	15,042.00	0.00	0.00	0.00	0.00
SKYLINE	SKY SMSR Projects	43244	0.00	285,685.44	258,795.86	21,826.05	5,063.53
SKYLINE	SKY Instructional Equipment	43283	467,453.95	867,453.95	181,526.93	57,204.76	628,722.26
SKYLINE	Avon Damages Repair	44241	65,100.04	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 1 Social Science/Creative Arts	45204	0.00	13,650,000.00	241,879.62	250,005.38	13,158,115.00
SKYLINE	SKY Bldg 12 Environmental Science	45205	0.00	2,500,000.00	32,498.97	85,617.52	2,381,883.51
SKYLINE	SKY Bldg 12 Career/Sustainable Tech	45206	0.00	2,750,000.00	19,975.00	0.00	2,730,025.00
SKYLINE	SKY Bldg 2 Workforce/Econ Development	45207	0.00	100,000.00	30,800.00	25,200.00	44,000.00
SKYLINE	SKY B12 FMC	47204	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 Programming/Space Planning	47206	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY CIP2 Design Build Project	47209	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Small Projects	47223	266,556.93	220,967.12	83,082.41	0.00	137,884.71
SKYLINE	SKY Emergency Building Repairs	47224	37,831.01	237,831.01	212,650.49	8,854.00	16,326.52
SKYLINE	SKY Instructional Equipment	47232	295,048.99	695,048.99	219,479.91	0.00	475,569.08
SKYLINE	SKY Bldgs 1, 3, 6-8 Wayfinding Signage	47240	25,526.27	9,349.97	9,349.97	0.00	0.00
SKYLINE	SKY Bldg 2 - CALT Upgrade	47242	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 7 Cadaver Room Exhaust Upgrade	47251	0.00	104,000.00	13,056.81	0.00	90,943.19
SKYLINE	SKY Bldg 14 Replacement	47253	0.00	54,443.00	12,177.86	15,994.14	26,271.00
TOTAL			112,167,285.31	249,724,413.90	24,851,778.97	7,968,092.59	216,904,542.34

* NOTE: All negative balances will be cleared accordingly.



**San Mateo County Community College District
2015-2016 Final Budget
Capital Projects Fund (Fund 4) - Cañada College**

	2013-2014 Adoption Budget	2013-2014 Actual	2014-2015 Adoption Budget	2014-2015 Actual	2015-2016 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	483,356	0	0%	2
3 Local Revenue	0	0	0	700,000	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$1,183,356	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	6,000	2,436	6,000	1,892	10,000	0%	6
7 Employee Benefits	0	33	0	0	0	0%	7
8 Materials & Supplies	500,000	419,530	700,000	344,949	100,000	1%	8
9 Operating Expenses	200,000	867,914	1,800,000	51,837	2,000,000	18%	9
10 Capital Outlay	1,794,000	3,295,822	1,494,000	56,228	9,000,000	81%	10
11 Total Expenses	\$2,500,000	\$4,585,735	\$4,000,000	\$454,907	\$11,110,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$2,500,000)	(\$4,585,735)	(\$4,000,000)	\$728,449	(\$11,110,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$2,500,000)	(\$4,585,735)	(\$4,000,000)	\$728,449	(\$11,110,000)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Capital Projects Fund (Fund 4) - College of San Mateo



	2013-2014 Adoption Budget	2013-2014 Actual	2014-2015 Adoption Budget	2014-2015 Actual	2015-2016 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	257,425	0	0%	2
3 Local Revenue	0	0	0	400,000	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$657,425	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	15,000	13,553	15,000	2,869	30,000	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	400,000	196,284	200,000	170,169	400,000	4%	8
9 Operating Expenses	1,750,000	1,301,908	800,000	25,710	5,000,000	48%	9
10 Capital Outlay	3,400,000	6,498,651	1,485,000	78,046	5,000,000	48%	10
11 Total Expenses	\$5,565,000	\$8,010,396	\$2,500,000	\$276,794	\$10,430,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$5,565,000)	(\$8,010,396)	(\$2,500,000)	\$380,631	(\$10,430,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$5,565,000)	(\$8,010,396)	(\$2,500,000)	\$380,631	(\$10,430,000)		21

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



San Mateo County Community College District
2015-2016 Final Budget
Capital Projects Fund (Fund 4) - Skyline College

	2013-2014 Adoption Budget	2013-2014 Actual	2014-2015 Adoption Budget	2014-2015 Actual	2015-2016 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	308,021	0	0%	2
3 Local Revenue	0	0	0	650,000	0	0%	3
4 Total Revenue	\$0	\$0	\$0	\$958,021	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$15,000	3,930	\$6,000	0	\$20,000	0%	6
7 Employee Benefits	\$0	0	\$0	0	\$0	0%	7
8 Materials & Supplies	\$400,000	470,900	\$400,000	249,460	\$400,000	5%	8
9 Operating Expenses	\$600,000	720,545	\$800,000	101,077	\$2,500,000	32%	9
10 Capital Outlay	\$1,485,000	563,852	\$1,294,000	82,470	\$5,000,000	63%	10
11 Total Expenses	\$2,500,000	\$1,759,227	\$2,500,000	\$433,007	\$7,920,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$2,500,000)	(\$1,759,227)	(\$2,500,000)	\$525,014	(\$7,920,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$2,500,000)	(\$1,759,227)	(\$2,500,000)	\$525,014	(\$7,920,000)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Capital Projects Fund (Fund 4) - Districtwide



	2013-2014 Adoption Budget	2013-2014 Actual	2014-2015 Adoption Budget	2014-2015 Actual	2015-2016 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	5,034,872	5,020,579	532,775	1,979,646	0	0%	2
3 Local Revenue	3,669,500	9,345,812	18,507,419	126,791,750	1,686,884	100%	3
4 Total Revenue	\$8,704,372	\$14,366,391	\$19,040,194	\$128,771,396	\$1,686,884	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	\$400,000	653,420	\$700,000	908,475	\$2,300,000	17%	6
7 Employee Benefits	\$160,000	207,761	\$280,000	294,113	\$900,000	7%	7
8 Materials & Supplies	\$700,000	1,247,939	\$800,000	441,224	\$1,000,000	8%	8
9 Operating Expenses	\$350,000	1,674,717	\$1,800,000	8,201,933	\$3,000,000	23%	9
10 Capital Outlay	\$400,000	4,972,889	\$3,200,000	12,676,618	\$6,000,000	45%	10
11 Total Expenses	\$2,010,000	\$8,756,726	\$6,780,000	\$22,522,364	\$13,200,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$22,845,775	\$11,185,351	\$8,153,300	\$147,932	17%	12
13 Other Sources	0	0	0	2,307,306	959,068	112%	13
14 Transfers out	(1,430,224)	(16,941,686)	(12,905,348)	(1,443,028)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,200,000)	(250,312)	-29%	16
17 Total Transfers/Other	(\$1,430,224)	\$5,904,089	(\$1,719,997)	\$7,817,578	\$856,688	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$5,264,148	\$11,513,754	\$10,540,197	\$114,066,609	(\$10,656,428)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$5,264,148	\$11,513,754	\$10,540,197	\$114,066,609	(\$10,656,428)		21

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

San Mateo County Community College District
2015-2016 Final Budget
Capital Projects Fund (Fund 4) - Total District



	2013-2014 Adoption Budget	2013-2014 Actual	2014-2015 Adoption Budget	2014-2015 Actual	2015-2016 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	5,034,872	5,020,579	532,775	3,028,447	0	0%	2
3 Local Revenue	3,669,500	9,345,812	18,507,419	128,541,750	1,686,884	100%	3
4 Total Revenue	\$8,704,372	\$14,366,391	\$19,040,194	\$131,570,197	\$1,686,884	100%	4
Expenses							
5 Certificated Salaries	0	0	0	0	0	0%	5
6 Classified Salaries	436,000	673,339	727,000	917,998	2,360,000	6%	6
7 Employee Benefits	160,000	207,794	280,000	294,113	900,000	2%	7
8 Materials & Supplies	2,000,000	2,334,653	2,100,000	1,970,380	1,900,000	4%	8
9 Operating Expenses	2,900,000	4,565,084	5,200,000	8,559,181	12,500,000	29%	9
10 Capital Outlay	7,079,000	15,331,214	7,473,000	13,110,107	25,000,000	59%	10
11 Total Expenses	\$12,575,000	\$23,112,084	\$15,780,000	\$24,851,779	\$42,660,000	100%	11
Transfers & Other							
12 Transfers In	\$0	22,845,775	11,185,351	8,153,300	147,932	17%	12
13 Other Sources	0	0	0	2,307,306	959,068	112%	13
14 Transfers out	(1,430,224)	(16,941,686)	(12,905,348)	(1,443,028)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,200,000)	(250,312)	-29%	16
17 Total Transfers/Other	(\$1,430,224)	\$5,904,089	(\$1,719,997)	\$7,817,578	\$856,688	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$5,300,852)	(\$2,841,604)	\$1,540,197	\$114,535,996	(\$40,116,428)		18
19 Beginning Balance, July 1	113,255,731	113,255,731	110,414,127	110,414,127	224,950,123		19
20 Adjustments to Beginning Balance							20
21 Net Fund Balance, June 30	\$107,954,879	\$110,414,127	\$111,954,324	\$224,950,123	\$184,833,695		21

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



Enterprise Fund Auxiliary Fund (Fund 5)

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

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores. **The Cafeteria Fund** is used to account for revenues received and expenses related to contracted food service and vending operations of the District. **The San Mateo Athletic Club (SMAC)** accounts for revenues received and expenses related to the operations of the athletic club and aquatic center. **The Community, Continuing, and Corporate Education (CCCE)** is the newest addition to the enterprise funds with the goal of increasing and meeting educational opportunities and needs in San Mateo County.*

San Mateo County Community College District
2015 - 2016 Final Budget
Enterprise Fund - Bookstore (Fund 5)



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Income							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	8,850,000	7,869,510	8,000,000	7,477,135	7,500,000	100%	3
4 Total Income	\$8,850,000	\$7,869,510	\$8,000,000	\$7,477,135	\$7,500,000	100%	4
Expenses							
5 Cost of Sales	\$5,300,000	\$4,623,397	\$4,680,000	\$3,946,100	\$4,000,000	61%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,820,000	1,687,324	1,725,000	1,789,291	1,800,000	22%	7
8 Employee Benefits	520,000	440,976	490,000	530,282	530,000	6%	8
9 Materials & Supplies	50,000	49,330	48,000	35,166	35,000	1%	9
10 Operating Expenses	827,700	681,017	750,000	742,162	800,000	10%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 Total Expenses	\$8,517,700	\$7,482,044	\$7,693,000	\$7,043,001	\$7,165,000	100%	12
Transfers & Other							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0%	17
18 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	18
Fund Balance							
19 Net Change in Fund Balance	\$332,300	\$387,466	\$307,000	\$434,134	\$335,000		19
20 Beginning Balance, July 1	7,249,115	7,249,115	7,636,581	7,636,581	8,070,715		20
21 Balance	0	0	0	0	0		21
22 Net Fund Balance, June 30	\$7,581,415	\$7,636,581	\$7,943,581	\$8,070,715	\$8,405,715		22



DISTRICT BOOKSTORES
Balance Sheet
June 30, 2015

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
ASSETS		
Cash for Operations and Investments	\$5,121,632	\$5,243,401
Accounts Receivable	245,437	268,890
Inventory	3,178,782	2,713,644
Furniture, Fixtures & Equipment (Net)	-	14,073
TOTAL ASSETS	<u>\$8,545,851</u>	<u>\$8,240,008</u>
LIABILITIES AND CAPITAL		
Liabilities	475,136	603,427
Capital-Reserved	8,070,716	7,636,581
TOTAL LIABILITIES AND CAPITAL	<u>\$8,545,852</u>	<u>\$8,240,008</u>



DISTRICT BOOKSTORES
Income Statement
For the Year Ending June 30, 2015

	<u>Year to Date Actual</u>	<u>2014-2015 Budget</u>
INCOME		
Merchandise Sales	\$6,670,042	\$7,295,000
Commission	11,424	25,000
Interest	137,163	90,000
Other Income	658,505	590,000
TOTAL INCOME	<u>\$7,477,135</u>	<u>\$8,000,000</u>
EXPENSES		
Salaries	\$1,740,566	\$1,725,000
Benefits	470,356	490,000
Merchandise Purchases	3,946,100	4,680,000
Store and Office	35,166	48,000
Travel, Conference, Membership	13,228	15,000
Utilities	37,339	40,000
Contracted Services	99,595	130,000
Depreciation Expense	14,073	-
Freight	187,473	180,000
Other	307,343	196,300
TOTAL EXPENSES	<u>\$6,851,239</u>	<u>\$7,504,300</u>
NET INCOME FROM OPERATIONS	\$625,895	\$495,700
Other Expenses		
Administrative Salary and Benefits	108,650	\$101,000
Rent	67,560	\$67,700
Donations	15,551	\$20,000
Total Other Expenses	<u>191,761</u>	<u>\$188,700</u>
NET INCOME	\$434,134	<u>\$307,000</u>
Capital, July 1	7,636,581	
Capital, June 30	<u>\$8,070,716</u>	

San Mateo County Community College District
2015 - 2016 Final Budget
Enterprise Fund - Cafeteria (Fund 5)



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	221,000	314,286	335,000	296,922	320,000	100%	3
4 Total Revenue	\$221,000	\$314,286	\$335,000	\$296,922	\$320,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	36,000	50,824	36,000	49,267	50,000	21%	6
7 Employee Benefits	9,500	8,039	9,500	9,835	9,000	6%	7
8 Materials & Supplies	50,000	54,275	55,000	68,933	60,000	29%	8
9 Operating Expenses	74,500	98,186	85,000	118,204	100,000	44%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$170,000	\$211,324	\$185,500	\$246,239	\$219,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$51,000	\$102,962	\$149,500	\$50,683	\$101,000		18
19 Beginning Balance, July 1	353,375	353,375	456,337	456,337	507,020		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$404,375	\$456,337	\$605,837	\$507,020	\$608,020		21



DISTRICT CAFETERIAS
Balance Sheet
June 30, 2015

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
ASSETS		
Cash for Operations and Investments	\$562,416	\$497,725
Accounts Receivable & Prepayment	22,907	25,424
TOTAL ASSETS	<u>\$585,323</u>	<u>\$523,149</u>
LIABILITIES AND CAPITAL		
Liabilities	\$78,303	\$66,812
Capital, July 1	\$456,337	\$353,375
Adjustment to Capital	50,683	102,962
Capital, June 30	<u>\$507,020</u>	<u>\$456,337</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$585,323</u>	<u>\$523,149</u>




DISTRICT CAFETERIAS
Income Statement
For the Year Ending June 30, 2015


	<u>Year to Date Actual</u>	<u>2014-2015 Budget</u>
INCOME		
Vending Income	56,933	60,000
Food Service Income	164,501	200,000
Event Facilities Rental Income	70,678	70,000
Interest	4,810	5,000
TOTAL INCOME	<u>\$296,922</u>	<u>\$335,000</u>
EXPENSES		
Salary	\$49,267	36,000
Benefits	9,835	9,500
Service Contracts & Repairs	114,900	85,000
College Support	68,933	55,000
TOTAL EXPENSES	<u>\$242,935</u>	<u>\$185,500</u>
NET INCOME FROM OPERATIONS	<u>\$53,987</u>	<u>\$149,500</u>
Profit/(Loss) on Investments	(3,304)	-
NET INCOME	<u>\$50,683</u>	<u>\$149,500</u>
Capital, July 1	<u>\$456,337</u>	
Capital, June 30	<u>\$507,020</u>	

San Mateo County Community College District
2015 - 2016 Final Budget
Enterprise Fund - San Mateo Athletic Club/CSM Fitness Center



	2013-14 Adoption Budget	2013-14 Actual	2014 -15 Adoption Budget	2014-15 Actual	2015 -16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	3,080,000	4,104,263	4,200,000	4,348,781	4,500,000	100%	3
4 Total Revenue	\$3,080,000	\$4,104,263	\$4,200,000	\$4,348,781	\$4,500,000	100%	4
Expenses							
5 Cost of Goods Sold	\$0	\$0	\$0	\$0	\$0	0%	5
6 Salaries	103,000	167,204	170,000	184,933	185,000	5%	6
7 Employee Benefits	34,000	41,279	42,000	42,280	43,000	1%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	2,596,000	3,118,287	3,167,805	3,264,701	3,300,000	94%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,733,000	\$3,326,770	\$3,379,805	\$3,491,914	\$3,528,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	77,000	130,596	70,000	142,872	150,000	-59%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(63,000)	(379,905)	(188,000)	(408,633)	(385,000)	159%	16
17 Total Transfers/Other	\$14,000	(\$249,309)	(\$118,000)	(\$265,761)	(\$235,000)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$361,000	\$528,184	\$702,195	\$591,106	\$737,000		18
19 Beginning Balance, July 1	816,784	816,784	1,344,968	1,344,968	1,936,074		19
Adjustments to Beginning							
20 Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$1,177,784	\$1,344,968	\$2,047,163	\$1,936,074	\$2,673,074		21

San Mateo Athletic Club/CSM Fitness Center		
Balance Sheet		
June 30, 2015		
		
	June 30, 2015	June 30, 2014
ASSETS		
Cash for Operations and Investments	\$3,637,675	\$3,097,379
Accounts Receivable & Prepayment	4,483	100,485
Inventory	6,851	8,097
TOTAL ASSETS	<u>\$3,649,009</u>	<u>\$3,205,961</u>
LIABILITIES AND CAPITAL		
Liabilities	\$1,712,936	\$1,860,993
Capital, July 1	\$1,344,968	\$816,784
Adjustment to Capital	591,105	528,184
Capital, June 30	<u>\$1,936,074</u>	<u>\$1,344,968</u>
TOTAL LIABILITIES AND CAPITAL	<u>\$3,649,009</u>	<u>\$3,205,961</u>

San Mateo Athletic Club/CSM Fitness Center		
Income Statement		
For the Year Ending June 30, 2015		
		
	Year to Date	2014-2015
	Actual	Budget
INCOME		
Member dues and Registrations	\$3,074,910	\$3,000,000
Aquatics	746,287	675,000
Parking	79,451	75,000
Personal Training	317,949	352,500
Retail	28,334	22,500
Others	101,849	75,000
TOTAL INCOME	<u>\$4,348,781</u>	<u>\$4,200,000</u>
EXPENSES		
Salary	\$1,818,698	\$ 2,005,000
Benefits	436,867	480,000
Operating - Athletic Club	856,151	750,000
Operating - Aquatic Center	152,986	144,805
TOTAL EXPENSES	<u>\$3,264,702</u>	<u>\$3,379,805</u>
NET INCOME FROM OPERATIONS, PRIOR TO DISTRICT & COLLEGE SUPPORT	<u>\$1,084,079</u>	<u>\$820,195</u>
District Support - Income	142,872	70,000
District Support - Expense	(308,555)	(188,000)
NET INCOME AFTER PRIOR TO COLLEGE SUPPORT	<u>\$918,396</u>	<u>\$702,195</u>
College Support	(327,291)	-
NET INCOME	<u>\$591,105</u>	<u>\$702,195</u>
Capital, July 1	\$1,344,968	
Capital, June 30	<u>\$1,936,074</u>	


Note: Medifit Salaries and benefits shown separately under Expenses
SMCCCD salaries and benefits shown under District Support


San Mateo County Community College District
2015 - 2016 Final Budget
Enterprise Fund - Community, Continuing, and Corporate Education (Fund 5)



	2013-14 Adoption Budget*	2013-14 Actual*	2014-15 Adoption Budget*	2014-15 Actual*	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	608,300	550,647	597,470	700,094	900,000	100%	3
4 Total Revenue	\$608,300	\$550,647	\$597,470	\$700,094	\$900,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	216,660	206,899	232,790	263,277	315,000	36%	6
7 Employee Benefits	74,540	70,468	99,580	97,146	110,000	12%	7
8 Materials & Supplies	4,600	2,811	3,200	17,451	25,000	1%	8
9 Operating Expenses	312,500	268,880	261,430	297,968	350,000	51%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$608,300	\$549,058	\$597,000	\$675,843	\$800,000	100%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$1,589	\$470	\$24,251	\$100,000		18
19 Beginning Balance, July 1	824,978	824,978	826,567	826,567	850,818		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$824,978	\$826,567	\$827,037	\$850,818	\$950,818		21

* CCCE was previously included in Fund 1 before it moved to Fund 5 in the current 2015-16 fiscal year

Community, Continuing, and Corporate Education		
Balance Sheet		
June 30, 2015		
		
	ASSETS	June 30, 2015
		June 30, 2014
Cash in Bank		\$887,663
Accounts Receivable		300
TOTAL ASSETS		\$887,963
	LIABILITIES AND CAPITAL	
Liabilities		\$37,145
Capital, July 1		\$826,567
Adjustment to Capital		24,251
Capital, June 30		\$850,818
TOTAL LIABILITIES AND CAPITAL		\$887,963

Community, Continuing, and Corporate Education		
Income Statement		
For the Year Ending June 30, 2015		
		
		Year to Date
		Actual
		2014-2015
		Budget
INCOME		
Tuition Fees		700,094
TOTAL INCOME		\$700,094
EXPENSES		
Salary		\$263,277
Benefits		97,146
Materials and Supplies		17,451
Operating Expenses		297,969
TOTAL EXPENSES		\$675,843
NET INCOME		\$24,251
Capital, July 1		\$826,567
Capital, June 30		\$850,818

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Special Revenue Fund (Fund 6)

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

Special Revenue Funds encompass activities that directly or indirectly relate to the educational program of the College such as providing services to students—and which may provide non-classroom instructional or laboratory experience for students.

*The District maintains the **Child Development Fund (60000)**, which is used to account for the activities of the child development centers at the Colleges.*

***Measure G** (San Mateo county wide parcel tax) passed by the voters in June 2010 is accounted for in this Fund (**61000**). It is used primarily for instructional-related activities to preserve and maintain core academics and vocational programs.*

San Mateo County Community College District
2015-2016 Final Budget
Child Development Fund (Fund 60) - College of San Mateo



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$44,150	\$31,557	\$38,500	\$32,313	\$28,900	7%	1
2 State Revenue	71,450	29,969	37,800	31,368	34,100	8%	2
3 Local Revenue	280,007	336,831	362,296	311,522	373,672	86%	3
4 Total Revenue	\$395,607	\$398,356	\$438,596	\$375,202	\$436,672	100%	4
Expenses							
5 Certificated Salaries	\$104,656	\$107,752	\$111,682	\$111,682	\$116,912	20%	5
6 Classified Salaries	265,463	278,154	284,251	277,208	272,150	48%	6
7 Employee Benefits	135,286	129,246	154,381	142,761	145,699	25%	7
8 Materials & Supplies	31,550	27,975	47,800	29,438	36,800	6%	8
9 Operating Expenses	765	0	765	0	448	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$537,720	\$543,127	\$598,879	\$561,089	\$572,009	100%	11
Transfers & Other							
12 Transfers In	\$142,112	\$144,770	\$160,283	\$185,887	\$135,337	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$142,112	\$144,770	\$160,283	\$185,887	\$135,337	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	\$0	\$0	\$0	\$0		19
20 Adjustments to Beginning Balance	0	0	\$0	0	\$0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Child Development Fund (Fund 60) - Skyline College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$152,763	\$111,568	\$109,000	\$127,859	\$92,000	17%	1
2 State Revenue	210,516	180,072	181,500	207,938	266,700	50%	2
3 Local Revenue	140,823	143,382	141,823	154,646	175,823	33%	3
4 Total Revenue	\$504,102	\$435,023	\$432,323	\$490,443	\$534,523	100%	4
Expenses							
5 Certificated Salaries	\$90,813	\$93,393	\$102,936	\$102,936	\$106,688	16%	5
6 Classified Salaries	318,059	352,580	338,418	328,224	304,498	47%	6
7 Employee Benefits	141,676	144,627	172,895	171,915	157,688	24%	7
8 Materials & Supplies	61,323	74,491	70,323	77,927	76,823	12%	8
9 Operating Expenses	7,913	1,528	2,150	3,285	3,800	1%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$619,783	\$666,619	\$686,721	\$684,288	\$649,497	100%	11
Transfers & Other							
12 Transfers In	\$115,682	\$231,597	\$254,399	\$193,845	\$114,975	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$115,682	\$231,597	\$254,399	\$193,845	\$114,975	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Child Development Fund (Fund 60) - Total District



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$196,913	\$143,125	\$147,500	\$160,171	\$120,900	12%	1
2 State Revenue	\$281,966	\$210,041	\$219,300	239,306	\$300,800	31%	2
3 Local Revenue	\$420,830	\$480,212	\$504,119	466,168	\$549,495	57%	3
4 Total Revenue	\$899,709	\$833,379	\$870,919	\$865,645	\$971,195	100%	4
Expenses							
5 Certificated Salaries	\$195,468	\$201,144	\$214,618	\$214,618	\$223,600	18%	5
6 Classified Salaries	\$583,522	\$630,735	622,669	605,432	576,649	47%	6
7 Employee Benefits	\$276,962	\$273,873	327,277	314,676	303,387	25%	7
8 Materials & Supplies	\$92,873	\$102,466	118,123	107,365	113,623	9%	8
9 Operating Expenses	\$8,678	\$1,528	2,915	3,285	4,248	0%	9
10 Capital Outlay	\$0	\$0	0	0	0	0%	10
11 Total Expenses	\$1,157,503	\$1,209,746	\$1,285,600	\$1,245,376	\$1,221,507	100%	11
Transfers & Other							
12 Transfers In	\$257,794	\$376,367	\$414,682	\$379,731	\$250,312	100%	12
13 Other Sources	\$0	\$0	0	0	0	0%	13
14 Transfers out	\$0	\$0	0	0	0	0%	14
15 Contingency/Reserve	\$0	\$0	0	0	0	0%	15
16 Other Out Go	\$0	\$0	0	0	0	0%	16
17 Total Transfers/Other	\$257,794	\$376,367	\$414,682	\$379,731	\$250,312	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	\$0	\$0	0	\$0	0		19
20 Adjustments to Beginning Balance	\$0	\$0	0	\$0	0		20
21 Net Fund Balance, June 30	\$0	\$0	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Special Parcel Tax (Fund 61) - Cañada College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,300,000	2,300,000	0	0	0	0%	3
4 Total Revenue	\$2,300,000	\$2,300,000	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$1,642,906	\$1,471,859	\$1,037,146	\$1,118,476	\$0	0%	5
6 Classified Salaries	368,388	339,454	316,908	311,731	0	0%	6
7 Employee Benefits	263,755	206,526	204,205	189,977	0	0%	7
8 Materials & Supplies	8,500	2,712	8,980	4,426	0	0%	8
9 Operating Expenses	1,014,425	9,953	9,250	6,725	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$3,297,975	\$2,030,504	\$1,576,490	\$1,631,335	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$309,018	\$1,104,763	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(1,104,763)	0	0%	14
15 Contingency	0	0	0	363,863	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$309,018	\$363,863	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$997,975)	\$269,497	(\$1,267,472)	(\$1,267,472)	\$0		18
19 Beginning Balance, July 1	997,975	997,975	1,267,472	1,267,472	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$0)	\$1,267,472	(\$0)	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Special Parcel Tax (Fund 61) - College of San Mateo



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,300,000	2,300,000	0		0	0%	3
4 Total Revenue	\$2,300,000	\$2,300,000	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$1,815,142	\$1,595,717	\$421,936	\$380,240	\$0	0%	5
6 Classified Salaries	403,110	297,451	172,514	272,556	0	0%	6
7 Employee Benefits	237,228	205,466	44,763	98,226	0	0%	7
8 Materials & Supplies	20,457	15,028	10,764	19,112	0	0%	8
9 Operating Expenses	61,728	5,923	77,121	11,491	0	0%	9
10 Capital Outlay	0	0	0	131	0	0%	10
11 Total Expenses	\$2,537,665	\$2,119,585	\$727,098	\$781,756	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$309,018	\$454,942		0%	12
13 Other Sources	0	0	0	0		0%	13
14 Transfers out	0	0	0	(454,942)		0%	14
15 Contingency	0	0	0	363,676		0%	15
16 Other Out Go	0	0	0	0		0%	16
17 Total Transfers/Other	\$0	\$0	\$309,018	\$363,676	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$237,665)	\$180,415	(\$418,080)	(\$418,080)	\$0		18
19 Beginning Balance, July 1	237,665	237,665	418,080	418,080	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$0)	\$418,080	(\$0)	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Special Parcel Tax (Fund 61) - Skyline College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,300,000	2,300,000	0	0	0	0%	3
4 Total Revenue	\$2,300,000	\$2,300,000	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$749,775	\$911,380	\$33,478	\$711,398	\$0	0%	5
6 Classified Salaries	321,453	328,668	862,775	386,253	0	0%	6
7 Employee Benefits	205,293	174,750	185,134	121,964	0	0%	7
8 Materials & Supplies	1,023,479	37,292	0	16,355	0	0%	8
9 Operating Expenses	294,380	116,870	253,052	72,094	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$2,594,380	\$1,568,960	\$1,334,439	\$1,308,064	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$309,018	\$373,023	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(373,023)	0	0%	14
15 Contingency	0	0	0	282,643	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$309,018	\$282,643	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$294,380)	\$731,040	(\$1,025,421)	(\$1,025,421)	\$0		18
19 Beginning Balance, July 1	294,380	294,380	1,025,421	1,025,421	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	(\$0)	\$1,025,421	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Special Parcel Tax (Fund 61) - Districtwide/ Central Services

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	100,000	180,146	0	0	0	0%	3
4 Total Revenue	\$100,000	\$180,146	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	100,000	97,367	155,188	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$100,000	\$97,367	\$155,188	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$0	\$0	\$493	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	(927,054)	(1,932,728)	0	0%	14
15 Contingency	0	0	0	849,993	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	(\$927,054)	(\$1,082,242)	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	\$82,779	(\$1,082,242)	(\$1,082,242)	\$0		18
19 Beginning Balance, July 1	999,463	999,463	1,082,242	1,082,242	0		19
20 Adjustments to Beginning Balance	0	0	0		0		20
21 Net Fund Balance, June 30	\$999,463	\$1,082,242	(\$0)	(\$0)	\$0		21

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

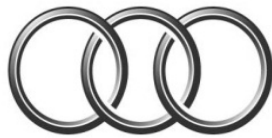
San Mateo County Community College District
2015-2016 Final Budget
Special Parcel Tax (Fund 61) - Total District



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	7,000,000	7,080,146	0	0	0	0%	3
4 Total Revenue	\$7,000,000	\$7,080,146	\$0	\$0	\$0	0%	4
Expenses							
5 Certificated Salaries	\$4,207,823	\$3,978,956	\$1,492,559	\$2,210,114	\$0	0%	5
6 Classified Salaries	1,092,951	965,573	1,352,197	970,540	0	0%	6
7 Employee Benefits	706,277	586,742	434,103	410,167	0	0%	7
8 Materials & Supplies	1,052,437	55,032	19,744	39,893	0	0%	8
9 Operating Expenses	1,470,534	230,113	422,056	89,817	0	0%	9
10 Capital Outlay	0	0	0	131	0	0%	10
11 Total Expenses	\$8,530,021	\$5,816,416	\$3,720,661	\$3,720,661	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$3,959,640	\$927,054	\$1,933,221	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(3,959,640)	(927,054)	(3,865,456)	0	0%	14
15 Contingency/Reserve	0	0	0	1,932,235	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 Total Transfers/Other	\$0	\$0	\$0	\$0	\$0	0%	17
Fund Balance							
18 Net Change in Fund Balance	(\$1,530,021)	\$1,263,730	(\$3,720,661)	(\$3,720,661)	\$0		18
19 Beginning Balance, July 1	2,451,911	2,451,911	3,720,661	3,720,661	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$921,890	\$3,720,661	\$0	\$0	\$0		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Expendable Trust Fund

Student Financial Aid

(Fund 7)

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



San Mateo County Community College District
2015-2016 Final Budget
Student Aid Fund (Fund 7) - Cañada College

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$5,410,546	\$4,655,798	\$4,738,337	\$4,416,288	\$4,462,702	91%	1
2 State Revenue	160,000	213,457	239,000	239,113	245,000	5%	2
3 Local Revenue	200,000	209,790	220,000	200,780	200,000	4%	3
4 Total Revenue	\$5,770,546	\$5,079,046	\$5,197,337	\$4,856,180	\$4,907,702	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$52,754	\$0	\$100,932	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(4,662)	0	(8,063)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(5,770,546)	(5,137,275)	(5,197,337)	(4,949,049)	(4,907,702)	100%	16
17 Total Transfers/Other	(\$5,770,546)	(\$5,089,183)	(\$5,197,337)	(\$4,856,180)	(\$4,907,702)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$10,138)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$10,138)	\$0	\$0	\$0		21

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



San Mateo County Community College District
2015-2016 Final Budget
Student Aid Fund (Fund 7) - College of San Mateo

	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$6,626,002	\$6,354,534	\$6,391,829	\$5,977,502	\$6,051,002	89%	1
2 State Revenue	250,000	352,656	393,000	392,795	396,000	6%	2
3 Local Revenue	310,000	279,078	310,000	374,504	375,000	5%	3
4 Total Revenue	\$7,186,002	\$6,986,268	\$7,094,829	\$6,744,801	\$6,822,002	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$23,800	\$0	\$48,164	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(779)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(7,186,002)	(7,040,530)	(7,094,829)	(6,792,186)	(6,822,002)	100%	16
17 Total Transfers/Other	(\$7,186,002)	(\$7,016,730)	(\$7,094,829)	(\$6,744,801)	(\$6,822,002)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$30,462)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$30,462)	\$0	\$0	\$0		21

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

San Mateo County Community College District
2015-2016 Final Budget
Student Aid Fund (Fund 7) - Skyline College



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$9,656,676	\$9,582,281	\$9,731,481	\$9,055,906	\$9,141,376	93%	1
2 State Revenue	273,000	363,104	402,500	420,283	426,500	4%	2
3 Local Revenue	150,000	144,787	190,000	206,297	210,000	2%	3
4 Total Revenue	\$10,079,676	\$10,090,172	\$10,323,981	\$9,682,486	\$9,777,876	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$202,377	\$0	\$239,038	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(10,079,676)	(10,328,494)	(10,323,981)	(9,921,524)	(9,777,876)	100%	16
17 Total Transfers/Other	(\$10,079,676)	(\$10,126,117)	(\$10,323,981)	(\$9,682,486)	(\$9,777,876)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$35,946)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$0	(\$35,946)	\$0	\$0	\$0		21

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

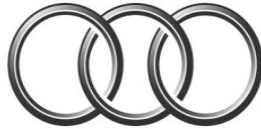
San Mateo County Community College District
2015-2016 Final Budget
Student Aid Fund (Fund 7) - Total District



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014-15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$21,693,224	\$20,592,613	\$20,861,647	\$19,449,696	\$19,655,080	91%	1
2 State Revenue	683,000	929,217	1,034,500	1,052,191	1,067,500	5%	2
3 Local Revenue	660,000	633,655	720,000	781,580	785,000	4%	3
4 Total Revenue	\$23,036,224	\$22,155,486	\$22,616,147	\$21,283,467	\$21,507,580	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$0	\$0	\$0	\$0	\$0	0%	11
Transfers & Other							
12 Transfers In	\$0	\$278,931	\$0	\$388,133	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(4,662)	0	(8,842)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(23,036,224)	(22,506,299)	(22,616,147)	(21,662,759)	(21,507,580)	100%	16
17 Total Transfers/Other	(\$23,036,224)	(\$22,232,031)	(\$22,616,147)	(\$21,283,467)	(\$21,507,580)	100%	17
Fund Balance							
18 Net Change in Fund Balance	\$0	(\$76,545)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	206,796	206,796	130,251	130,251	130,251		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$206,796	\$130,251	\$130,251	\$130,251	\$130,251		21

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

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SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Retirement Reserve Fund Expendable Trust (Fund 8)

*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already been incurred and continues to incur as employees earn the right to health benefits at retirement.*

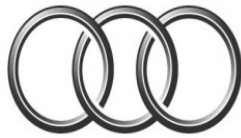
This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 2009, these transfers come from all funds and are now charged as part of the benefit expense in those funds. This reserve is minimal compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.

**San Mateo County Community College District
2015-2016 Final Budget**

Reserve Fund for Post-Retirement Benefits (Fund 8) - Central Services



	2013-14 Adoption Budget	2013-14 Actual	2014-15 Adoption Budget	2014 -15 Actual	2015-16 Adoption Budget	Percent of Total Budget	
Revenue							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	93,586	182,846	241,000	145,608	165,000	100%	3
4 Total Revenue	\$93,586	\$182,846	\$241,000	\$145,608	\$165,000	100%	4
Expenses							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	5,000	5,000	5,000	13,000	5,000	38%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 Total Expenses	\$5,000	\$5,000	\$5,000	\$13,000	\$5,000	38%	11
Transfers & Other							
12 Transfers In	\$2,322,000	\$8,000,000	\$1,650,000	\$3,000,000	\$0	0%	12
13 Other Sources	0	5,479,649	0	4,469,389	4,500,000	-60%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(10,000,000)	(10,000,000)	(12,000,000)	(12,000,000)	(12,000,000)	160%	16
17 Total Transfers/Other	(\$7,678,000)	\$3,479,649	(\$10,350,000)	(\$4,530,611)	(\$7,500,000)	100%	17
Fund Balance							
18 Net Change in Fund Balance	(\$7,589,414)	\$3,657,495	(\$10,114,000)	(\$4,398,003)	(\$7,340,000)		18
19 Beginning Balance, July 1	19,983,830	19,983,830	23,641,325	23,641,325	19,243,322		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 Net Fund Balance, June 30	\$12,394,416	\$23,641,325	\$13,527,325	\$19,243,322	\$11,903,322		21



SAN MATEO COUNTY
COMMUNITY
COLLEGE DISTRICT

Supplemental Information

- Page 103 - **Resource Allocation Model**
- Page 106 - **Strategic Plan Goals**
- Page 109 - **Historical FTES Analysis**
- Page 111 - **Associated Student Body Reports**
- Page 126 - **Debt Services Payment Schedule**
- Page 128 - **CCFS-311Q Report (6/30/15)**
- Page 130 - **Cash Flow Summary (6/30/15)**
- Page 131 - **County Interest and Investment
Pool Rates**

Resource Allocation: 15/16 Budget Scenario

Worksheet A

1. Review Base Allocation and FTES Allocation (should be 80%/20% of funding). If a college should receive additional funding based on the review, allocate that.

Current Allocations are:

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
14/15 Site Allocations	\$ 33,547,209	\$ 17,927,884	\$ 30,426,535	\$ 12,344,520	\$ 10,807,677	\$ 27,658,507	\$ 132,712,333	(A), (B)
	41.0%	21.9%	37.2%					
14/15 FTES	7,824	4,050	6,705				18,580	
13/14 FTES	7,827	4,207	7,039				19,072	
12/13 FTES	8,158	4,451	8,156				20,765	
11/12 FTES	8,104	4,366	7,531				20,001	
10/11 FTES	8,253	4,763	8,265				21,282	
5 yr average	8,033	4,368	7,539				19,940	(C)
Percent of total	46.7%	19.5%	33.7%					

Adjustment #1 is the one time increase in the Site Allocation for Cañada.

Adjustment #1	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	
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2. Allocate any increase in Central Services costs.

Based on 15/16 Budget

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Increased Costs						\$ 9,856,451	\$ 9,856,451	(B)

3. Allocate \$3.38 per square foot increase over previous year.

Change from Fall 14 to Fall 15 Space Inventory Report

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
					\$ -	\$ -	\$ -	

4. Allocate growth based on increase (or decrease) in 3-year FTES average.

Based on FTES Goals for 15/16

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
15/16 FTES	7,823	4,050	6,894				18,767	
New 5 yr average	7,947	4,225	7,265			0	19,437	
Change in 5 yr average	(86)	(143)	(274)			0	(503)	

Allocate growth for international students only per the international student formula.

Growth allocation						\$ -	\$ -	
International Students	\$ 229,008	\$ 296,755	\$ 514,666				\$ 1,040,429	
Total	\$ 229,008	\$ 296,755	\$ 514,666			\$ -	\$ 1,040,429	(D)

5. District Office & Facilities gets 14% and 6% respectively of college growth allocations.

Calculate 15% and 7% of allocations in #4.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Growth allocation				\$ -	\$ -		\$ -	
International Students				\$ 208,086		\$ (381,419)	\$ (173,333)	(E)
Total	\$ -	\$ -	\$ -	\$ 208,086	\$ -	\$ (381,419)	\$ (173,333)	

6. Allocate any special amounts agreed upon.

Allocate 14/15 projected step and column increases. Allocate compensation where settled and reserve where not settled.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total	
Step & Column Compensation	\$ 1,415,771	\$ 960,114	\$ 1,521,936	\$ 311,748	\$ 363,338		\$ 4,572,907	(A)
CPI on non personnel	\$ 74,213	\$ 23,083	\$ 40,441	\$ 63,046	\$ 21,194	\$ 1,561,465	\$ 1,561,465	
Other				\$ 28,440			\$ 28,440	
Innovation Fund					\$ -	\$ 1,500,000	\$ 1,500,000	
	\$ 1,489,984	\$ 983,198	\$ 1,562,376	\$ 403,233	\$ 384,533	\$ 3,061,465	\$ 7,884,788	

Prelim Budget 15/16

7. Allocate any remaining funds across the board (plus or minus).

Assume the district receives 1% growth and no budget stability. Hold aside unallocated resources. Calculate new base revenue and what is left after allocations 1 through 6.

Prior Year Alloc	\$ 132,712,333	14/15 FTES	18,580	(Funded, includes NR & Appren)
Prop Tax Growth	\$ 8,209,277	15/16 FTES	18,767	(Estimated actual)
RDA Growth	\$ 501,667	Funded Growth	187	
Other Revenue	\$ 13,563,939	Deficit budget		
15/16 Revenue	\$ 154,987,216	Reserve for futu	-	
Increase	\$ 22,274,883			
Plus deficit budget/less	\$ 22,274,883			
Less allocations:				
1. Adjustment #1	\$ 1,300,000			
2. Central Svcs	\$ 9,856,451			
3. Square Footage	\$ -			
4. Growth	\$ 1,040,429			
5. DO & Facilities	\$ (173,333)			
6. Special Allocations	\$ 7,884,788			
	\$ 19,908,335			
Available for allocation	\$ 2,366,548			

(B)

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
14/15 Site Allocations	\$ 33,547,209	\$ 17,927,884	\$ 30,426,535	\$ 12,344,520	\$ 10,807,677	N/A	\$ 105,053,825
% of Total	32%	17%	29%	12%	10%		
Adjustment #7	\$ 755,718	\$ 403,861	\$ 685,419	\$ 278,085	\$ 243,465	\$ -	\$ 2,366,548

8. Final allocations

Sum the 14/15 Site Allocations with all of the adjustments.

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
14/15 Site Allocations	\$ 33,547,209	\$ 17,927,884	\$ 30,426,535	\$ 12,344,520	\$ 10,807,677	\$ 27,658,507	\$ 132,712,333
1. Adjustment #1	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
2. Fixed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,856,451	\$ 9,856,451
3. Square Footage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Growth	\$ 229,008	\$ 296,755	\$ 514,666	\$ -	\$ -	\$ -	\$ 1,040,429
5. DO & Facilities	\$ -	\$ -	\$ -	\$ 208,086	\$ -	\$ (381,419)	\$ (173,333)
6. Special Allocations	\$ 1,489,984	\$ 983,198	\$ 1,562,376	\$ 403,233	\$ 384,533	\$ 3,061,465	\$ 7,884,788
7. Adjustment #7	\$ 755,718	\$ 403,861	\$ 685,419	\$ 278,085	\$ 243,465	\$ -	\$ 2,366,548
Total Increase	\$ 2,474,710	\$ 2,983,814	\$ 2,762,460	\$ 889,404	\$ 627,997	\$ 12,536,497	\$ 22,274,883

	Skyline	Cañada	CSM	District Office	Facilities	Central Svcs	Total
15/16 Site Allocations	\$ 36,021,919	\$ 20,911,698	\$ 33,188,996	\$ 13,233,924	\$ 11,435,674	\$ 40,195,004	\$ 154,987,216
Prop 30/One Time	\$ 579,976	\$ 309,943	\$ 526,024	\$ 213,416	\$ 186,847		\$ 1,816,206
Total Allocation	\$ 36,601,894	\$ 21,221,642	\$ 33,715,020	\$ 13,447,340	\$ 11,622,521	\$ 40,195,004	\$ 156,803,422
Tentative	\$ 33,188,730	\$ 19,903,523	\$ 32,705,603	\$ 12,858,811	\$ 11,027,975	\$ 35,910,725	\$ 145,595,366
Change	\$ 3,413,164	\$ 1,318,119	\$ 1,009,417	\$ 588,530	\$ 594,546	\$ 4,284,279	\$ 11,208,056

Facilities Square Footage	1,620,579
50% of funds per sq. foot	\$ 3.33
50% of funds for growth	6.6%
District Office percentage	15.1%

List of References:

- (A) Step and Column Allocation
- (B) SMCCCD Revenue and Expenditure Assumptions
- (C) SMCCCD FTES Analysis
- (D) SMCCCD Exhibit C, Second Principal Apportionment
- (E) Historical Comparisons of Site Allocations & FTES

SMCCCD Strategic Plan Goals

Draft as of July 27, 2015

STRATEGIC GOAL #1: DEVELOP AND STRENGTHEN EDUCATIONAL OFFERINGS, INTERVENTIONS, AND SUPPORT PROGRAMS THAT INCREASE STUDENT ACCESS AND SUCCESS

Students arrive at District Colleges with a range of educational goals. Students and the public need to know that their investment in time and money in their education will lead to tangible results. Accordingly, the District will seek to provide the best possible balance of programs and services that will result in clear transfer outcomes as well as alignment with emerging labor markets. Increasing student outcomes requires increased support and engagement and professional development that focuses on excellence in teaching.

DISTRICTWIDE STRATEGIES

- Increase the number of students who utilize support services that enable them to stay in school and succeed.
- Systematically evaluate the effectiveness of existing programs in all areas and develop, strengthen or eliminate programs to support student success.
- Strengthen the alignment of career and technical programs with projected workforce needs.
- Provide professional development resources for faculty, staff, and administration to ensure program viability and excellence in teaching.
- Create on-line and web-based options for students to access advising and counseling services, interactive scheduling, and educational plans.
- Establish a dedicated budget for program development (including personnel, professional development, and technology). Invest in resources and support actions that will ensure quality teaching and learning.
- Use emerging practices to accelerate student progression through basic skills and ESL sequences into college-level work.
- Expand the globalization of education as a critical means for graduates to engage and thrive in an increasingly small world.

STRATEGIC GOAL #2: ESTABLISH AND EXPAND RELATIONSHIPS WITH SCHOOL DISTRICTS, 4-YEAR COLLEGE PARTNERS, AND COMMUNITY-BASED ORGANIZATIONS TO INCREASE HIGHER EDUCATION ATTAINMENT IN SAN MATEO COUNTY

The District's Colleges are the center of higher education opportunity for San Mateo County. Yet, past successes are no guarantee of future enrollment. It is unlikely that service area demographics during the current planning period can ensure continually increasing enrollments. It will be increasingly important to work with education partners and community-based organizations to ease students' transitions to, within, and from the District's Colleges.

DISTRICTWIDE STRATEGIES

- Support seamless transitions to College for secondary school students.
- Increase Middle College and Early College opportunities.

- Make concurrent and dual enrollment processes more efficient and accessible for secondary schools and their students.
- Work with feeder high schools to develop better placement processes that result in higher levels of students placed into college credit courses and programs.
- Emphasize and support both traditional and non-traditional contact with instructors and counselors.
- Expand student services, student clubs and learning communities for the benefit of all students but especially underrepresented or other at-risk students.
- Increase and articulate visible pathways for transfer and job placement to help students meet their stated goals.
- Increase/expand partnerships with four-year colleges and universities to increase seamless curriculum alignment and direct program transfer.
- Create faculty-to-faculty exchanges with high school discipline counterpart faculty to better align curricula and to create seamless transitions from secondary to postsecondary education.

STRATEGIC GOAL #3: INCREASE PROGRAM DELIVERY OPTIONS, INCLUDING THE EXPANDED USE OF INSTRUCTIONAL TECHNOLOGY, TO SUPPORT STUDENT LEARNING AND SUCCESS

In an educational environment that has become highly competitive, students and prospective students have many choices for higher education. Prospective adult learners are increasingly unlikely to enroll for semester-long classes, seeking instead shorter-term and online learning opportunities. Many younger students are digital natives and expect higher education to incorporate the customer experiences provided by successful online retailers. Recent national practices in Learning Communities, peer tutoring, and retention can also contribute to student success rates. Innovations can spur both larger enrollments and retention rates as well as higher levels of student success and satisfaction with the District's educational offerings. Technology will also provide access for populations currently unable to access the District's programs and support services. The District recognizes that such transformations require both the technological infrastructure and professional development to take advantage of new opportunities.

DISTRICTWIDE STRATEGIES

- Expand program delivery options, including accelerated completion options, for all students including online students, e.g., College for Working Adults; short term classes; intersession classes; cohort classes; and continuing, corporate and community education.
- Develop a strategic distance education plan to increase the development and delivery of quality, fully online and hybrid classes and degree programs.
- Support professional development for faculty and staff to incorporate advances in teaching, learning, and effective use of technology.
- Increase technology use in the classroom and develop the overall District technology infrastructure to improve student success.
- Share data and information, especially about student success, with community partners.
- Integrate technological systems to ensure a seamless and efficient experience for students and staff.
- Ensure student services are addressing the needs of all students including online students.

STRATEGIC GOAL #4: ENSURE NECESSARY RESOURCES ARE AVAILABLE TO IMPLEMENT THIS STRATEGIC PLAN THROUGH SOUND FISCAL PLANNING AND MANAGEMENT OF ALLOCATIONS. PROTECT COMMUNITY-SUPPORTED STATUS AND UNDERTAKE THE DEVELOPMENT OF INNOVATIVE SOURCES OF REVENUE THAT SUPPORT EDUCATIONAL PROGRAMS BEYOND THAT WHICH IS AVAILABLE FROM COMMUNITY AND STATE ALLOCATIONS.

Many initiatives to improve student success can be achieved within existing resources. At the same time, new resources generated from the District's entrepreneurial actions will add significantly to those resources available to increase student success. Entrepreneurial actions will draw upon new and existing partnerships throughout the County as well as the state, nation, and internationally. As the District embarks on the strategies in this plan, it is critical that the additional resources be invested in innovation, faculty and staff development, and other productive actions that result in higher levels of student success, social justice and equity.

DISTRICTWIDE STRATEGIES

- Review allocations so that they align with District goals and strategic actions.
- Protect and solidify District funding, predominately in the form of property taxes, through interaction and advocacy with key county and state legislators and the State Chancellor's Office. To ensure this is achieved, build coalitions among other community-supported districts and statewide associations.
- Increase entrepreneurial actions across the District to provide new revenue sources.
- Increase Community, Continuing and Corporate Education (CCCE) training and services to San Mateo County residents, families and businesses through increased lifelong learning and professional certifications for adults, expanded academic and fitness programming for youth, and customized workforce training for public and private-sector organizations.
- Increase revenue-generating contract training for public and private sector organizations.
- Develop internationally recognized, revenue-generating Intensive English Programs for students, educators, administrators and executives.
- Contribute to the economic development of San Mateo County through collaborative partnerships with industry and workforce/economic development agencies.
- Increase credit-based enrollments through new credit/non-credit hybrid programming.
- Create or expand revenue-generating programs such as Study Abroad, San Mateo Athletic Club, and Tech Shop.
- Increase grant writing capability throughout the District.
- Link the District's community and international education efforts to create synergies that strengthen both programs.



San Mateo County Community College District

FTES Analysis

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Annual 2013-14</u>	<u>Annual 2014-15</u>
College of San Mateo										
Resident										
Fall & Spring	7,311	7,423	7,686	8,022	8,062	7,002	6,706	6,431	5,943	5,574
Fall & Spring (N/C)								3	3	4
Summer (N/C)									1	1
Summer	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,093</u>	<u>940</u>	<u>904</u>	<u>888</u>	<u>786</u>	<u>757</u>
Total, Resident	8,256	8,379	8,678	9,007	9,155	7,942	7,610	7,322	6,733	6,336
Total, Apprenticeship	146	156	164	115	94	87	80	83	88	62
Flex-time	12	10	11	16	15	2	2	3	5	5
Non-Resident										
Fall & Spring	234	226	217	198	200	214	204	255	343	472
Fall & Spring (N/C)									-	1
Summer (N/C)										-
Summer	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>16</u>	<u>22</u>	<u>23</u>	<u>31</u>
Total, Non-Resident	255	246	232	216	219	235	220	277	366	504
College of San Mateo Total	8,669	8,791	9,085	9,354	9,483	8,266	7,912	7,685	7,192	6,907
Canada College										
Resident										
Fall & Spring	3,707	3,770	3,938	4,218	4,512	4,203	4,055	3,804	3,592	3,419
Fall & Spring (N/C)	43	27	35	38	41	51	33	24	23	24
Summer (N/C)	4	4	5	1	6	10	11	11	8	9
Summer	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>512</u>	<u>398</u>	<u>415</u>	<u>435</u>	<u>463</u>	<u>488</u>
Total, Resident	4,113	4,181	4,380	4,671	5,071	4,662	4,514	4,274	4,086	3,940
Flex-time	3	3	4	7	17	4	3	3	4	5
Non-Resident										
Fall & Spring	71	62	60	88	86	89	77	97	103	134
Fall & Spring (N/C)	1	1	1	1	1	1	1	1	1	2
Summer (N/C)	-	-	-	-	-	0	0	1	0	-
Summer	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>	<u>8</u>	<u>8</u>	<u>11</u>	<u>10</u>	<u>16</u>
Total, Non-Resident	79	71	68	96	98	98	86	110	114	152
Canada College Total	4,195	4,255	4,452	4,774	5,186	4,764	4,603	4,387	4,204	4,097
Skyline College										
Resident										
Fall & Spring	5,912	5,840	6,345	6,893	7,404	7,093	7,080	6,801	6,626	6,531
Fall & Spring (N/C)	-	-	-	47	68	67	71	76	37	81
Summer (N/C)					5	4	2	4	4	7
Summer	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,253</u>	<u>976</u>	<u>1,164</u>	<u>1,130</u>	<u>998</u>	<u>1,067</u>
Total, Resident	6,765	6,684	7,213	8,027	8,730	8,139	8,317	8,011	7,665	7,686
Total, Apprenticeship	4	3	3	2	5	2	1	2	2	2
Flex-time	9	3	5	6	17	2	2	2	1	3
Non-Resident										
Fall & Spring	97	101	97	88	85	99	109	132	170	193
Fall & Spring (N/C)				1	1	1	2	-	1	4
Summer (N/C)									0	-
Summer	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>	<u>10</u>	<u>18</u>	<u>21</u>	<u>18</u>	<u>23</u>
Total, Non-Resident	109	111	109	105	100	110	129	153	189	220
Skyline College Total	6,887	6,801	7,330	8,140	8,852	8,253	8,449	8,168	7,857	7,911

San Mateo County Community College District
FTES Analysis

	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>
<i>District</i>										
Resident										
Fall & Spring	16,930	17,033	17,969	19,133	19,978	18,298	17,841	17,036	16,161	15,524
Fall & Spring (N/C)	43	27	35	85	109	118	104	100	63	109
Summer (N/C)	4	4	5	1	11	14	13	15	13	17
Summer	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,858</u>	<u>2,314</u>	<u>2,483</u>	<u>2,453</u>	<u>2,247</u>	<u>2,312</u>
Total, Resident	19,134	19,244	20,271	21,705	22,956	20,744	20,441	19,604	18,484	17,962
Total, Apprenticeship	150	159	167	117	99	88	81	85	90	64
Flex-time	24	16	20	29	49	8	7	8	10	13
Non-Resident										
Fall & Spring	402	389	374	374	371	402	390	484	616	799
Fall & Spring (N/C)	1	1	1	2	2	2	3	1	2	7
Summer (N/C)	0	0	0	0	0	0	0	1	1	0
Summer	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>	<u>38</u>	<u>42</u>	<u>54</u>	<u>51</u>	<u>70</u>
Total, Non-Resident	443	428	409	417	417	443	435	540	670	876
District Total	19,751	19,847	20,867	22,268	23,521	21,283	20,964	20,237	19,254	18,915

Associated Students of Cañada College
2015-2016: Budget Report for the 4th Quarter
Summary of Programs and Activities
April 22- July 4, 2015

The following is a summary highlighting the events and activities of this quarter.

Participatory Governance

The students continue to serve on the following committees at Cañada College and the District:

- SSSCC Region 3
- District Student Council
- District Committee on Budget and Finance
- District Participatory Governance
- College Planning and Budgeting Council (PBC)
- Academic Senate Representative
- Committee for Student Equity
- Educational Master Plan Sub-Committee
- Basic Skills Committee
- Curriculum Committee
- Environment Sustainability Committee
- Technology Committee
- Instructional Planning Council
- Vending Commission
- Campus Auxiliary Services Advisory Committee
- Grievance and Conduct Board
- Safety Committee
- Student Services Planning Council (SSPC)
- Transfer Advisory Committee

Recruitment of Students

The ASSC continues to encourage student engagement through leadership opportunities at events.

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body, faculty, and staff with assistance from the ASSC. The Center produces 1,190 IDs in total this Spring 2015 Semester.

Inter-Club Council (ICC)

The ASCC encourages students to become an active member on campus through their handouts, fliers, activities, social media and Inter-Club Council. This past quarter **NO** new clubs were formed however 21 clubs remained active this Spring Semester

ASCC Events

- **ASCC Meetings**

 - For Fall 2015: Weekly Wednesdays, CIETL 3:30-5pm

 - For Summer 2015: Weekly Thursday, Clubhouse 3-4:30pm

- **Summer Like it Hot**

 - Thursday, May 7
 - ASCC invites students to learn de-stress techniques, eating right habits for finals, and participate in a carnival that includes a talent competition.

- **Leadership Awards**

 - Thursday, May 14
 - ASCC invites the entire campus to participate in honoring all of the leaders that participate and engage in Student Life on campus. A Hawaiian Ohana Themed banquet and awards ceremony honors members of the Cañada Community and contains dinner, a photo booth, and speeches.

- **4th of July**

 - June 15-July 4
 - ASCC hosts parade float building sessions each day for students to participate in to be a part of the Redwood City 4th of July Parade.

ASCC Sponsored Events:

- **ASEE Robotics Club Conference and Competition**

 - 04/01/15
 - \$800 for Robotics Club members to participate in the national Robotics Conference and Competition to learn more about their field of study.

- **Business and Entrepreneurship Club Guest Speaker**

 - 04/21/15
 - \$500 to the Business Club to host a recognized Entrepreneur and be able to have food at their event that spoke to students about how to start their own businesses.

- **BTO Professional Mixer**

 - 04/01/15
 - \$400 for the Beating the Odds Program to put on a Professional Mixer where students can learn skills in talking to others and how to connect with professionals in their field.

- **Human Services Graduation**

 - 06/18/15

- \$500 went to the Human Services Division to put on their annual graduation ceremony to honor students within the department.
- **ECE/CD Graduation**
 - 06/18/15
 - \$600 went to the Early Childhood Education Division to put on their annual graduation ceremony to honor students within the department.

Conferences and Leadership Training:

General Assembly Conference

- May 1-3 in Los Angeles

The ASCC sent 2 student representatives and one advisor to the General Assembly Conference in Los Angeles, California. The students went to leadership and advocacy workshops, connected with other California Community Colleges, and voted upon California Community College legislation.

If you need additional information please contact:

Misha M. Maggi
Student Life and Leadership Manager
Cañada College
Phone: (650) 306-3373
Email: maggim@smccd.edu



**ASSOCIATED STUDENTS - CAÑADA COLLEGE
BALANCE SHEET
As of JUNE 30, 2015**

	<u>Jun 30, 15</u>	<u>Jun 30, 14</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	101,754.61	164,783.68	-63,029.07	-38.25%
Total Checking/Savings	<u>101,754.61</u>	<u>164,783.68</u>	<u>-63,029.07</u>	<u>-38.25%</u>
Accounts Receivable				
1210.5 · ALLOWANCE FOR BAD DEBTS	-15,444.25	-13,958.62	-1,485.63	10.64%
Total Accounts Receivable	<u>-15,444.25</u>	<u>-13,958.62</u>	<u>-1,485.63</u>	<u>10.64%</u>
Other Current Assets				
1210.1 · ACCOUNTS RECEIVABLE CANAD	66,521.56	64,349.60	2,171.96	3.38%
1220 · EMERGENCY LOANS RECEIVABLE	4,931.00	4,753.00	178.00	3.75%
1310.1 · COUNTY INVESMENT POOL-UNIO	361,781.50	287,515.82	74,265.68	25.83%
1310.2 · MARK TO MARKET	-36.18	-14.38	-21.80	151.6%
Total Other Current Assets	<u>433,197.88</u>	<u>356,604.04</u>	<u>76,593.84</u>	<u>21.48%</u>
Total Current Assets	519,508.24	507,429.10	12,079.14	2.38%
Fixed Assets				
1500 · FIXED ASSETS	0.00	0.00	0.00	0.0%
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>519,508.24</u></u>	<u><u>507,429.10</u></u>	<u><u>12,079.14</u></u>	<u><u>2.38%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2020 · EMERGENCY LOANS PAYABLE	5,963.94	6,113.94	-150.00	-2.45%
2030 · OTHER LOANS PAYABLE	5,871.01	6,021.01	-150.00	-2.49%
2040 · OTHER FUNDS PAYABLE	72.00	72.00	0.00	0.0%
2050 · CLUBS	29,378.80	22,551.67	6,827.13	30.27%
2060 · TRUSTS	190,378.50	200,137.42	-9,758.92	-4.88%
Total Other Current Liabilities	<u>231,664.25</u>	<u>234,896.04</u>	<u>-3,231.79</u>	<u>-1.38%</u>
Total Current Liabilities	<u>231,664.25</u>	<u>234,896.04</u>	<u>-3,231.79</u>	<u>-1.38%</u>
Total Liabilities	231,664.25	234,896.04	-3,231.79	-1.38%
Equity				
3010 · Opening Bal Equity	141,753.44	141,753.44	0.00	0.0%
3020 · Retained Earnings	130,779.62	118,744.11	12,035.51	10.14%
Net Income	15,310.93	12,035.51	3,275.42	27.22%
Total Equity	<u>287,843.99</u>	<u>272,533.06</u>	<u>15,310.93</u>	<u>5.62%</u>
TOTAL LIABILITIES & EQUITY	<u><u>519,508.24</u></u>	<u><u>507,429.10</u></u>	<u><u>12,079.14</u></u>	<u><u>2.38%</u></u>



**ASSOCIATED STUDENTS - CAÑADA COLLEGE
INCOME STATEMENT
JULY 1, 2014 TO JUNE 30, 2015**

	<u>Jul '14 - Jun 15</u>	<u>Jul '13 - Jun 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	532.00	685.50	-153.50	-22.39%
4050 · MISCELLANEOUS	457.75	410.34	47.41	11.55%
4060 · PROGRAMS	0.00	1,125.00	-1,125.00	-100.00%
4080 · STUDENT BODY CARD	84,420.02	81,168.00	3,252.02	4.01%
4090 · VENDING-ACTION	7,557.35	7,441.51	115.84	1.56%
4091 · VENDING-PEPSI	5,864.71	5,079.96	784.75	15.45%
Total 4000 · INCOME	<u>98,831.83</u>	<u>95,910.31</u>	<u>2,921.52</u>	<u>3.05%</u>
Total Income	<u>98,831.83</u>	<u>95,910.31</u>	<u>2,921.52</u>	<u>3.05%</u>
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	5,629.81	2,010.99	3,618.82	179.95%
5020 · BAD DEBTS	1,485.63	1,448.45	37.18	2.57%
5030 · CEREMONIES	411.00	634.56	-223.56	-35.23%
5031 · CLUB ASSISTANCE/ICC	6,822.75	6,350.35	472.40	7.44%
5032 · COLLEGE PROGRAM ASSISTANCE	6,888.98	5,746.85	1,142.13	19.87%
5033 · CONFERENCE	6,154.09	9,956.37	-3,802.28	-38.19%
5050 · ETHNIC CULTURAL AFFAIRS	0.00	832.60	-832.60	-100.00%
5080 · HOSPITALITY	289.56	240.66	48.90	20.32%
5130 · MISCELLANEOUS	553.72	237.34	316.38	133.33%
5140 · OFFICE SUPPLIES	3,057.56	2,121.10	936.46	44.15%
5145 · OPERATION	29.57	80.79	-51.22	-63.44%
5150 · PROGRAMS	0.00	1,161.00	-1,161.00	-100.00%
5151 · PUBLICITY	1,400.34	1,624.58	-224.24	-13.8%
5152 · SPIRIT THURSDAY	21,319.95	21,270.19	49.76	0.23%
5170 · RECREATION/GAMES	426.05	739.45	-313.40	-42.38%
5171 · REPAIR & MAINTENANCE	1,278.03	1,058.43	219.60	20.75%
5182 · STUDENT ACTIVITY CARD	5,941.66	2,007.86	3,933.80	195.92%
5183 · STUDENT ASSISTANT-SALARY	10,979.75	14,301.89	-3,322.14	-23.23%
5184 · STUDENT ASSISTANT-BENEFITS	109.80	1,126.24	-1,016.44	-90.25%
5210 · VENDING INCOME TRANSFER	13,422.06	12,521.47	900.59	7.19%
Total 5000 · EXPENSES	<u>86,200.31</u>	<u>85,471.17</u>	<u>729.14</u>	<u>0.85%</u>
Total Expense	<u>86,200.31</u>	<u>85,471.17</u>	<u>729.14</u>	<u>0.85%</u>
Net Ordinary Income	<u>12,631.52</u>	<u>10,439.14</u>	<u>2,192.38</u>	<u>21.0%</u>
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	2,701.21	1,382.69	1,318.52	95.36%
6011 · INVESTMENT GAIN-UNREALIZED	-21.80	213.68	-235.48	-110.2%
Total 6000 · OTHER INCOMES	<u>2,679.41</u>	<u>1,596.37</u>	<u>1,083.04</u>	<u>67.84%</u>
Total Other Income	<u>2,679.41</u>	<u>1,596.37</u>	<u>1,083.04</u>	<u>67.84%</u>
Net Other Income	<u>2,679.41</u>	<u>1,596.37</u>	<u>1,083.04</u>	<u>67.84%</u>
Net Income	<u><u>15,310.93</u></u>	<u><u>12,035.51</u></u>	<u><u>3,275.42</u></u>	<u><u>27.22%</u></u>

Associated Students of College of San Mateo 4th Quarter Report, April 2015 – June 2015

The Associated Students of College of San Mateo (ASCSM) has had a productive second half of the spring 2015 semester. ASCSM has been able to successfully continue to participate in college governance and has been to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the second half of the spring 2015 semester are:

Ongoing Activities

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including, the Executive Cabinet, Programming Board, the Inter Club Council, Advocacy Board, and Cultural Awareness Board. Additionally, members of the ASCSM Student Senate continued to participate in College and District governance committees.

The ASCSM, in cooperation with the Center for Student Life and Leadership continued to issue credit card style Student and Staff ID Cards to the College community. To date, the AS has issued thousands of ID Cards to Students, Faculty, Staff and Administrators.

To further increase the value of the CSM ID Card, the ASCSM has continued to expand and sponsor the Merchant Discount Program. This program provides a list of discount opportunities available to students, faculty, staff and administrators at on-campus AS-sponsored events, club events, local merchants, national chains and on the Internet, and includes movie theaters, restaurants, museums, art galleries, travel agencies and cultural centers.

Events and Activities:

April 2015:

- CSM Democrates: Speaker, Assemblymember Kevin Mullin, April 2nd
- Transfer Club: Fundraiser, April 2nd
- Open Heart Yoga: Master Classes w/Pete Guinosso, April 6th & 8th
- Phi Theta Kappa: Fundraiser, April 7th
- Chinese Student Association: Art of Tea, April 9th
- InterVarsity Christian Fellowship: Information Table, April 13th – 16th
- Psychology Club: Fundraiser/Bake Sale, April 14th – 16th
- Active Minds: Stress Table Presentation, April 16th
- ASCSM: Rootbeer Float Social Event, April 16th
- CSM Democrats: Speaker, Congresswoman Jackie Speier, April 17th
- Puente Club: Fundraiser, April 18th
- Alpha Gamma Sigma: Fundraiser, April 20th
- Peer Educators: Mental Health Fair, April 28th

May 2015:

- CSM Anime Club: Fundraiser, May 1st
- Open Heart Yoga: Yoga Festival, May 2nd & 3rd
- ASCSM: Spring Fling, May 5th – 7th
- Business Club: CSM Startup & Tech Mixer. May 7th
- Performance Dance Ensemble: Dance Performance, May 8th
- Alpha Gamma Sigma: Marshmallow Challenge Event, May 13th
- ASCSM: WTFilm Student Film Festival, May 14th
- Performance Dance Ensemble: Master Class w/ Kara Davis
- Performance Dance Ensemble: Master Class w/ Robert Dekkers, May 19th

June 2015:

None.



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO
BALANCE SHEET
AS AT JUNE 30, 2015**

	<u>Jun 30, 15</u>	<u>Jun 30, 14</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	31,335.34	33,344.73	-2,009.39	-6.03%
Total Checking/Savings	<u>31,335.34</u>	<u>33,344.73</u>	<u>-2,009.39</u>	<u>-6.03%</u>
Accounts Receivable				
1210.1 · ACCOUNTS RECEIVABLE	92,335.41	94,146.64	-1,811.23	-1.92%
1210.2 · ALLOWANCE FOR BAD DEBTS-SBCF	-1,550.78	-1,597.58	46.80	-2.93%
1220 · EMERGENCY LOANS RECEIVABLE	405.00	3,530.00	-3,125.00	-88.53%
1230 · OTHER LOANS RECEIVABLE	1,184.30	1,488.31	-304.01	-20.43%
Total Accounts Receivable	<u>92,373.93</u>	<u>97,567.37</u>	<u>-5,193.44</u>	<u>-5.32%</u>
Other Current Assets				
1310.1 · COUNTY INVESTMENT POOL	531,692.34	586,168.00	-54,475.66	-9.29%
1310.2 · INVEST. MARKET TO MARKET ADJ.	-53.17	-29.30	-23.87	81.47%
Total Other Current Assets	<u>531,639.17</u>	<u>586,138.70</u>	<u>-54,499.53</u>	<u>-9.3%</u>
Total Current Assets	<u>655,348.44</u>	<u>717,050.80</u>	<u>-61,702.36</u>	<u>-8.61%</u>
Fixed Assets				
1500 · FIXED ASSETS	3,442.09	4,917.25	-1,475.16	-30.0%
Total Fixed Assets	<u>3,442.09</u>	<u>4,917.25</u>	<u>-1,475.16</u>	<u>-30.0%</u>
TOTAL ASSETS	<u>658,790.53</u>	<u>721,968.05</u>	<u>-63,177.52</u>	<u>-8.75%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · ACCOUNTS PAYABLE	6,645.58	12,563.98	-5,918.40	-47.11%
Total Accounts Payable	<u>6,645.58</u>	<u>12,563.98</u>	<u>-5,918.40</u>	<u>-47.11%</u>
Other Current Liabilities				
2020 · EMERGENCY LOAN FUND	8,917.95	9,348.95	-431.00	-4.61%
2030 · OTHER LOANS	6,124.00	6,124.00	0.00	0.0%
2040 · OTHER FUNDS PAYABLE	3,687.06	3,687.06	0.00	0.0%
2050 · CLUBS	77,895.71	75,628.59	2,267.12	3.0%
2060 · TRUSTS	177,827.39	237,763.66	-59,936.27	-25.21%
Total Other Current Liabilities	<u>274,452.11</u>	<u>332,552.26</u>	<u>-58,100.15</u>	<u>-17.47%</u>
Total Current Liabilities	<u>281,097.69</u>	<u>345,116.24</u>	<u>-64,018.55</u>	<u>-18.55%</u>
Total Liabilities	281,097.69	345,116.24	-64,018.55	-18.55%
Equity				
3010 · OPENING BALANCE EQUITY	262,285.95	262,285.95	0.00	0.0%
3020 · RETAINED EARNINGS	114,565.86	132,379.07	-17,813.21	-13.46%
Net Income	841.03	-17,813.21	18,654.24	-104.72%
Total Equity	<u>377,692.84</u>	<u>376,851.81</u>	<u>841.03</u>	<u>0.22%</u>
TOTAL LIABILITIES & EQUITY	<u>658,790.53</u>	<u>721,968.05</u>	<u>-63,177.52</u>	<u>-8.75%</u>



**ASSOCIATED STUDENTS - COLLEGE OF SAN MATEO
INCOME STATEMENT
JULY 1, 2014 TO JUNE 30, 2015**

	<u>Jul '14 - Jun 15</u>	<u>Jul '13 - Jun 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4020 · ATM	1,237.50	1,385.00	-147.50	-10.65%
4050 · MISCELLANEOUS	452.88	0.00	452.88	100.0%
4070 · SPACE RENTAL-VENDOR	0.00	1,270.00	-1,270.00	-100.0%
4080 · STUDENT BODY CARD	119,740.20	125,592.00	-5,851.80	-4.66%
4090 · VENDING-ACTION	14,650.33	12,367.28	2,283.05	18.46%
4091 · VENDING-PEPSI	9,575.27	8,760.68	814.59	9.3%
Total 4000 · INCOME	<u>145,656.18</u>	<u>149,374.96</u>	<u>-3,718.78</u>	<u>-2.49%</u>
Total Income	145,656.18	149,374.96	-3,718.78	-2.49%
Expense				
5000 · EXPENSES				
5010 · AWARDS & SCHOLARSHIPS	-1,000.00	223.44	-1,223.44	-547.55%
5020 · BAD DEBTS	-46.80	-144.32	97.52	-67.57%
5030 · CEREMONIES	1,763.62	1,894.20	-130.58	-6.89%
5031 · CLUB ASSISTANCE/ICC	25,502.36	17,196.48	8,305.88	48.3%
5032 · COLLEGE PROGRAM ASSISTANCE	8,915.99	11,143.69	-2,227.70	-19.99%
5033 · CONFERENCE	19,619.81	29,370.52	-9,750.71	-33.2%
5040 · DEPRECIATION	1,475.16	1,475.16	0.00	0.0%
5050 · ETHNIC CULTURAL AFFAIRS	4,852.84	10,576.57	-5,723.73	-54.12%
5080 · HOSPITALITY	559.59	1,195.19	-635.60	-53.18%
5130 · MISCELLANEOUS	0.00	83.95	-83.95	-100.0%
5140 · OFFICE SUPPLIES	2,482.38	3,897.52	-1,415.14	-36.31%
5145 · OPERATION	4,666.55	6,838.08	-2,171.53	-31.76%
5147 · PRINTING	0.00	2,865.67	-2,865.67	-100.0%
5150 · PROGRAMS	22,170.92	30,070.85	-7,899.93	-26.27%
5151 · PUBLICITY	4,971.50	14,976.24	-10,004.74	-66.8%
5170 · RECREATION/GAMES	0.00	399.53	-399.53	-100.0%
5181 · SMALL F.F. & EQUIP	549.88	5,118.96	-4,569.08	-89.26%
5182 · STUDENT ACTIVITY CARD	1,918.97	2,822.21	-903.24	-32.01%
5183 · STUDENT ASSISTANT-SALARY	26,789.33	21,405.00	5,384.33	25.16%
5184 · STUDENT ASSISTANT-BENEFITS	246.33	209.27	37.06	17.71%
Total 5000 · EXPENSES	<u>125,438.43</u>	<u>161,618.21</u>	<u>-36,179.78</u>	<u>-22.39%</u>
Total Expense	125,438.43	161,618.21	-36,179.78	-22.39%
Net Ordinary Income	20,217.75	-12,243.25	32,461.00	-265.13%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	4,872.75	13,427.34	-8,554.59	-63.71%
6011 · INVESTMENT GAIN-UNREALIZED	-23.87	2,130.66	-2,154.53	-101.12%
Total 6000 · OTHER INCOMES	<u>4,848.88</u>	<u>15,558.00</u>	<u>-10,709.12</u>	<u>-68.83%</u>
Total Other Income	4,848.88	15,558.00	-10,709.12	-68.83%
Other Expense				
7000 · OTHER EXPENSES				
7020 · VENDING INC. EXP TO V.P. TRUST	24,225.60	21,127.96	3,097.64	14.66%
Total 7000 · OTHER EXPENSES	<u>24,225.60</u>	<u>21,127.96</u>	<u>3,097.64</u>	<u>14.66%</u>
Total Other Expense	24,225.60	21,127.96	3,097.64	14.66%
Net Other Income	-19,376.72	-5,569.96	-13,806.76	247.88%
Net Income	<u><u>841.03</u></u>	<u><u>-17,813.21</u></u>	<u><u>18,654.24</u></u>	<u><u>-104.72%</u></u>

Associated Students of Skyline College
2014-2015: Budget Report for the 4th Quarter
Summary of Programs and Activities
July 1, 2015

The following is a summary highlighting the events and activities of this quarter.

Shared Governance

The students continue to serve on the following committees at Skyline College and the District:

- Accreditation Oversight Committee
- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Governance Council
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Budget Committee
- District Shared Governance Council
- District Strategic Planning
- District Students Council
- Educational Policy committee
- Health and Safety Committee
- Professional Enrichment and Development Advisory Committee (PEDAC)
- Outreach Committee
- SEEED / Student Equity Committee
- Strategic planning and Resources Allocation Committee
- Technology Advisory Committee

Student Handbook and Academic Planners

Due to budget cuts, the Student Handbook is only available online in a downloadable format <http://www.skylinecollege.edu/centerforstudentlife/studenthandbook.php>.

Recruitment of Students

The ASSC continues to encourage student engagement in activities, events, and student government with the help of handouts, flyers, social media, and giveaways to increase participation and attendance. All of the elected positions in the Associated Student of Skyline College Governing Council are currently filled.

Student Identification Cards

The Center for Student Life and Leadership Development continues to produce Student ID Cards for the student body with assistance from the ASSC.

Skyline Organizations and Clubs (SOCC)

The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. This spring, SOCC has five new clubs: Applications in Computer Science and Engineering (ACE), Association of Innovative Minds, Inspiring Community Leaders (ICL), Parenting without Partners (POP), and Skyline Public Speaking Club (PSC)

Programs and Events

ASSC Meetings

8/12/14-Present:

ASSC weekly meetings on Tuesdays from 4-6pm

Asian American Pacific and Islander Heritage Kick-Off

4/27/2015:

Students had the opportunity to make Japanese origami crafts, enjoy traditional Japanese snacks, and experience a Taiko drumming performance.

Asian Wellness Day

4/28/2015:

Skyline College students joined Professor Ronda Wimmer, on the importance of Tai Chi. Followed by a musical performance by Chinese artist, Yan Quin and a traditional Chinese tea ceremony. In the closing, students participated in Tibetan medication.

Home on the Islands

5/4/2015:

Leah from the Aloha Warehouse held a workshop in making fresh orchid leis. Soon after students enjoyed a Hula performance by Halau a Kawika Laua'o Leianai and a short performance by Skyline College Pilipino Cultural Night students. Students were also signing petitions in light of the Mauna Kea protect in Hawai'i.

ASSC Meet and Greet Candidates

4/4/2015:

Each candidate running for a position in ASSC introduced who they are, why they are running, and what impact they would make in being a part of the Associated Student of Skyline College.

Traditional Chinese Painting Workshop

5/6/2015:

Renewed Master ShiPei Zhang and Master JaiFa Zhou artists were invited to show Skyline students the art of watercolor.

Presidential Debate

5/6/15:

ASSC students invited candidates to campaign and meet students. ASSC provided information about the candidates to encourage the student body to vote for candidates.

ASSC Elections

5/11/15 – 5/13/2015:

Well qualified Skyline College students campaigned for the opportunity to represent the student body and the interest of the college. ITS ice creams were given to all students who voted.

Asian American and Pacific Islander Heritage Closing Ceremonies

5/13/2015:

In closing Skyline College students experienced Indian Bhangra dancing by Rhythms of Punjab and students were invited to join the performers.

End of the Year Celebration

5/19/15:

Students of the ASSC and students assistants from the Center for Student Life and Development Center celebrated the end of the school year with luncheon provided by La Petite Vietnamese food.

Donation Sponsorships

A Call to Consciousness

4/8/15:

Dr. James Loewen, sociologist, historian, and bestselling author of, "Lies my Teacher Told Me." Dr. Loewen educates about white privilege in America, racism, and the idea of sun down towns.

The Wall That Heals

4/9/2015:

Associated Students of Skyline College sponsored The Skyline Veterans Club and Skyline Veteran Resource Center in donating \$2,500 to the memorial The Wall That Heals in memory of the fallen military members in the Vietnam War.

Student Recognition Awards Ceremony

5/5/14:

A ceremony held to honor scholarship recipients as well as donors

Scholarships were awarded to over 130 students. The Karl S. Pister scholarship provides \$20,000 to attend University of California, Santa Cruz was awarded to Nicole Harris.

Commencement Ceremony

5/29/15:

Over 900 students were awarded Associates of Arts and Associates of Science degrees, and Certificate degrees. Over 300 students walked across stage to receive their degrees.

If you need additional information please contact:

Amory Nan Cariadus
Coordinator of Student Activities
Skyline College
Phone: (650) 738-4334
Email: cariadusa@smccd.edu



ASSOCIATED STUDENTS - SKYLINE COLLEGE
BALANCE SHEET
 As of JUNE 30, 2015

	<u>Jun 30, 15</u>	<u>Jun 30, 14</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000 · CASH AND BANK	134,379.79	85,306.25	49,073.54	57.53%
Total Checking/Savings	<u>134,379.79</u>	<u>85,306.25</u>	<u>49,073.54</u>	<u>57.53%</u>
Accounts Receivable				
1210.2 · ALLOWANCE FOR BAD DEBTS	-3,977.14	-3,977.14	0.00	0.0%
1220 · EMERGENCY LOANS RECEIVABLE	-153.00	-153.00	0.00	0.0%
Total Accounts Receivable	<u>-4,130.14</u>	<u>-4,130.14</u>	<u>0.00</u>	<u>0.0%</u>
Other Current Assets				
1210.1 · ACCOUNT RECEIVABLE SKYLINE	121,975.66	137,130.65	-15,154.99	-11.05%
1310 · COUNTY INVESTMENT CONTROL	791,045.87	849,307.10	-58,261.23	-6.86%
1310.2 · MARK TO MARKET	-162.96	-42.30	-120.66	285.25%
Total Other Current Assets	<u>912,858.57</u>	<u>986,395.45</u>	<u>-73,536.88</u>	<u>-7.46%</u>
Total Current Assets	<u>1,043,108.22</u>	<u>1,067,571.56</u>	<u>-24,463.34</u>	<u>-2.29%</u>
Fixed Assets				
1500 · FIXED ASSETS	0.00	0.00	0.00	0.0%
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>1,043,108.22</u>	<u>1,067,571.56</u>	<u>-24,463.34</u>	<u>-2.29%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2050 · CLUBS	105,902.00	106,352.10	-450.10	-0.42%
2060 · TRUSTS	340,866.38	365,120.38	-24,254.00	-6.64%
Total Other Current Liabilities	<u>446,768.38</u>	<u>471,472.48</u>	<u>-24,704.10</u>	<u>-5.24%</u>
Total Current Liabilities	<u>446,768.38</u>	<u>471,472.48</u>	<u>-24,704.10</u>	<u>-5.24%</u>
Total Liabilities	<u>446,768.38</u>	<u>471,472.48</u>	<u>-24,704.10</u>	<u>-5.24%</u>
Equity				
3010 · Opening Bal Equity	339,659.55	339,659.55	0.00	0.0%
3020 · Retained Earnings	256,439.53	253,869.01	2,570.52	1.01%
Net Income	240.76	2,570.52	-2,329.76	-90.63%
Total Equity	<u>596,339.84</u>	<u>596,099.08</u>	<u>240.76</u>	<u>0.04%</u>
TOTAL LIABILITIES & EQUITY	<u>1,043,108.22</u>	<u>1,067,571.56</u>	<u>-24,463.34</u>	<u>-2.29%</u>



**ASSOCIATED STUDENTS - SKYLINE COLLEGE
INCOME STATEMENT
JULY 1, 2014 TO JUNE 30, 2015**

	<u>Jul '14 - Jun 15</u>	<u>Jul '13 - Jun 14</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4000 · INCOME				
4010 · ASB GENERAL	-43.32	-71.78	28.46	-39.65%
4065 · RETURNED CHECK FEE - UNION BANK	100.00	90.00	10.00	11.11%
4070 · SPACE RENTAL-VENDOR	1,050.00	1,394.96	-344.96	-24.73%
4080 · STUDENT BODY CARD	133,234.11	134,888.00	-1,653.89	-1.23%
4090 · VENDING-NORTH COUNTY	0.70	0.00	0.70	100.0%
4091 · VENDING-PEPSI	0.81	0.00	0.81	100.0%
Total 4000 · INCOME	<u>134,342.30</u>	<u>136,301.18</u>	<u>-1,958.88</u>	<u>-1.44%</u>
Total Income	134,342.30	136,301.18	-1,958.88	-1.44%
Expense				
5000 · EXPENSES				
5005 · ASSC PRESIDENT ACCOUNT	393.61	182.08	211.53	116.17%
5010 · AWARDS & SCHOLARSHIPS	8,500.00	4,500.00	4,000.00	88.89%
5031 · CLUB ASSISTANCE/ICC	26,356.07	22,262.65	4,093.42	18.39%
5032 · COLLEGE PROGRAM ASSISTANCE	3,355.00	17,800.00	-14,445.00	-81.15%
5033 · CONFERENCE/RETREAT/TRAINING	17,973.61	12,806.38	5,167.23	40.35%
5130 · MISCELLANEOUS	0.00	2,000.00	-2,000.00	-100.0%
5140 · OFFICE SUPPLIES	10,225.59	7,258.44	2,967.15	40.88%
5145 · B6 OPERATION	795.02	493.39	301.63	61.13%
5150 · PROGRAMS	37,335.78	43,467.95	-6,132.17	-14.11%
5151 · PUBLICITY	2,257.76	2,188.15	69.61	3.18%
5180 · DONATION	1,000.00	5,500.00	-4,500.00	-81.82%
5181 · SMALL F.F. & EQUIP	0.00	433.03	-433.03	-100.0%
5182 · STUDENT BODY CARD	350.00	0.00	350.00	100.0%
5183 · STUDENT ASSISTANT-SALARY	32,138.45	30,606.81	1,531.64	5.0%
5184 · STUDENT ASSISTANT-BENEFITS	321.43	306.09	15.34	5.01%
Total 5000 · EXPENSES	<u>141,002.32</u>	<u>149,804.97</u>	<u>-8,802.65</u>	<u>-5.88%</u>
Total Expense	141,002.32	149,804.97	-8,802.65	-5.88%
Net Ordinary Income	-6,660.02	-13,503.79	6,843.77	-50.68%
Other Income/Expense				
Other Income				
6000 · OTHER INCOMES				
6010 · INTEREST	7,021.44	13,139.09	-6,117.65	-46.56%
6011 · INVESTMENT GAIN-UNREALIZED	-120.66	2,935.22	-3,055.88	-104.11%
Total 6000 · OTHER INCOMES	<u>6,900.78</u>	<u>16,074.31</u>	<u>-9,173.53</u>	<u>-57.07%</u>
Total Other Income	6,900.78	16,074.31	-9,173.53	-57.07%
Net Other Income	6,900.78	16,074.31	-9,173.53	-57.07%
Net Income	<u><u>240.76</u></u>	<u><u>2,570.52</u></u>	<u><u>-2,329.76</u></u>	<u><u>-90.63%</u></u>

**San Mateo County Community College District
Debt Service Payment Schedules**

	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2001 GO BONDS</u>	<u>2005 GO BONDS</u>	<u>2005 GO BONDS</u>
	<u>SERIES A</u>	<u>SERIES B</u>	<u>SERIES C</u>	<u>SERIES A</u>	<u>SERIES B</u>
2003	\$ 6,645,013				
2004	6,976,628				
2005	7,322,978	\$ 1,061,410			
2006	4,695,828	3,072,488			
2007	4,818,978	2,441,288	\$ 1,299,763	\$ 13,347,694	\$ 5,773,125
2008	5,067,178	2,788,088	1,203,865	15,066,138	8,313,300
2009	5,325,963	2,944,088	1,239,615	7,506,738	8,313,300
2010	5,597,119	3,089,688	1,298,138	7,824,138	8,783,300
2011	5,880,869	3,240,038	1,363,306	8,159,538	9,276,850
2012	3,489,200	2,463,338	1,430,213	6,666,563	9,582,800
2013	-	2,632,288	1,497,588	7,475,000	9,692,800
2014	-	2,807,288	1,575,000	7,749,000	10,378,000
2015	-	-	1,275,750	7,540,000	6,457,250
2016	3,350,000	-	1,360,000	7,860,000	7,195,750
2017	3,660,000	-	1,440,000	8,195,000	-
2018	3,980,000	-	1,530,000	8,550,000	-
2019	4,315,000	-	1,630,000	8,925,000	-
2020	4,680,000	-	1,725,000	9,310,000	8,720,000
2021	5,055,000	4,495,000	1,825,000	9,720,000	9,645,000
2022	5,450,000	4,750,000	1,935,000	10,155,000	10,675,000
2023	4,915,000	5,020,000	2,050,000	10,605,000	11,720,000
2024	5,315,000	5,305,000	2,165,000	11,080,000	12,825,000
2025	5,735,000	5,600,000	2,295,000	11,575,000	14,000,000
2026	6,180,000	5,915,000	2,425,000	12,100,000	15,245,000
2027	-	15,565,000	6,220,000	12,645,000	16,560,000
2028	-	16,380,000	6,550,000	13,220,000	17,945,000
2029	-	-	6,895,000	13,830,000	19,415,000
2030	-	-	26,125,000	14,465,000	20,960,000
2031	-	-	5,815,000	-	34,995,000
2032	-	-	-	-	36,680,000
2033	-	-	-	-	39,325,000
2034	-	-	-	-	42,110,000
2035	-	-	-	-	45,035,000
2036	-	-	-	-	48,110,000
2037	-	-	-	-	51,350,000
2038	-	-	-	-	54,750,000
Total	108,454,751	89,569,998	84,168,236	243,569,806	593,831,475

**San Mateo County Community College District
Debt Service Payment Schedules**

	<u>2004 C.O.P.</u>	<u>2012 REF BONDS</u>	<u>2014 REF BONDS</u>	<u>2015 GO BONDS</u>	<u>Total Payment</u>
2003					\$ 6,647,016
2004	\$ 515,790				7,494,422
2005	1,497,456				9,883,849
2006	748,729				8,519,050
2007	(Defeasances				27,682,853
2008	on April 2006)				32,440,576
2009					25,331,712
2010					26,594,391
2011					27,922,611
2012		1,024,831			24,658,955
2013		8,439,990			29,739,678
2014		8,771,990	1,978,879		33,262,170
2015		11,376,925	3,783,400	3,717,642	34,152,982
2016		8,579,525	5,761,300	15,524,963	49,633,554
2017		16,827,525	5,760,900	19,038,525	54,923,967
2018		17,683,125	6,010,200	14,723,125	52,478,468
2019		19,108,525	5,750,500	3,818,875	43,549,919
2020		11,598,725	5,751,100	4,135,438	45,922,283
2021		7,462,925	5,751,300	4,135,438	48,091,684
2022		7,505,125	5,750,700	4,340,438	50,563,285
2023		8,548,875	5,748,375	4,510,188	53,119,461
2024		4,838,000	8,988,175	4,685,938	55,204,137
2025		4,985,000	8,962,925	4,866,938	58,021,888
2026		5,129,250	8,925,175	5,055,688	60,977,139
2027			8,879,700	5,252,438	65,124,165
2028			8,816,700	5,457,438	68,371,166
2029			25,967,950	5,669,688	71,779,667
2030			7,917,450	5,893,188	75,362,668
2031			17,837,200	6,120,000	64,769,231
2032			10,806,950	6,360,750	53,849,732
2033			10,586,200	6,609,250	56,522,483
2034			10,351,950	6,867,250	59,331,234
2035			10,094,450	7,133,750	62,265,235
2036			9,828,700	7,412,313	65,353,049
2037			9,544,025	7,702,838	68,598,900
2038			9,240,950	8,002,113	71,995,101
				8,313,300	8,313,300
				8,639,300	8,639,300
				8,977,750	8,977,750
				9,323,500	9,323,500
				9,689,750	9,689,750
				10,068,750	10,068,750
				10,458,000	10,458,000
Total	2,761,975	141,880,335	218,795,154	232,504,555	1,715,609,022

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD ▼

Fiscal Year: 2014-2015

District: (370) SAN MATEO

Quarter Ended: (Q4) Jun 30, 2015

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2011-12	Actual 2012-13	Actual 2013-14	Projected 2014-2015
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	110,904,919	127,520,416	135,790,198	141,694,473
A.2	Other Financing Sources (Object 8900)	2,755,621	4,968,388	4,553,777	2,396,839
A.3	Total Unrestricted Revenue (A.1 + A.2)	113,660,540	132,488,804	140,343,975	144,091,312
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	107,863,652	115,718,817	119,336,708	126,732,712
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,820,939	16,667,798	20,586,908	15,294,035
B.3	Total Unrestricted Expenditures (B.1 + B.2)	114,684,591	132,386,615	139,923,616	142,026,747
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-1,024,051	102,189	420,359	2,064,565
D.	Fund Balance, Beginning	20,625,631	19,601,580	19,703,769	20,124,128
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	20,625,631	19,601,580	19,703,769	20,124,128
E.	Fund Balance, Ending (C. + D.2)	19,601,580	19,703,769	20,124,128	22,188,693
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	17.1%	14.9%	14.4%	15.6%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	19,530	19,614	18,578	17,975
-----	--	--------	--------	--------	--------

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

	Description	As of the specified quarter ended for each fiscal year			
		2011-12	2012-13	2013-14	2014-2015
H.1	Cash, excluding borrowed funds		34,485,892	26,729,654	22,959,649
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	33,968,233	34,485,892	26,729,654	22,959,649

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	134,673,370	145,363,076	141,694,473	97.5%
I.2	Other Financing Sources (Object 8900)	0	2,396,839	2,396,839	100%
I.3	Total Unrestricted Revenue (I.1 + I.2)	134,673,370	147,759,915	144,091,312	97.5%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	142,894,801	143,079,244	126,732,712	88.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,475,561	15,377,663	15,294,035	99.5%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	145,370,362	158,456,907	142,026,747	89.6%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-10,696,992	-10,696,992	2,064,565	
L.	Adjusted Fund Balance, Beginning	20,124,128	20,124,128	20,124,128	
L.1	Fund Balance, Ending (C. + L.2)	9,427,136	9,427,136	22,188,693	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	6.5%	5.9%		

V. Has the district settled any employee contracts during this quarter?

NO

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**
This year? **NO**
Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

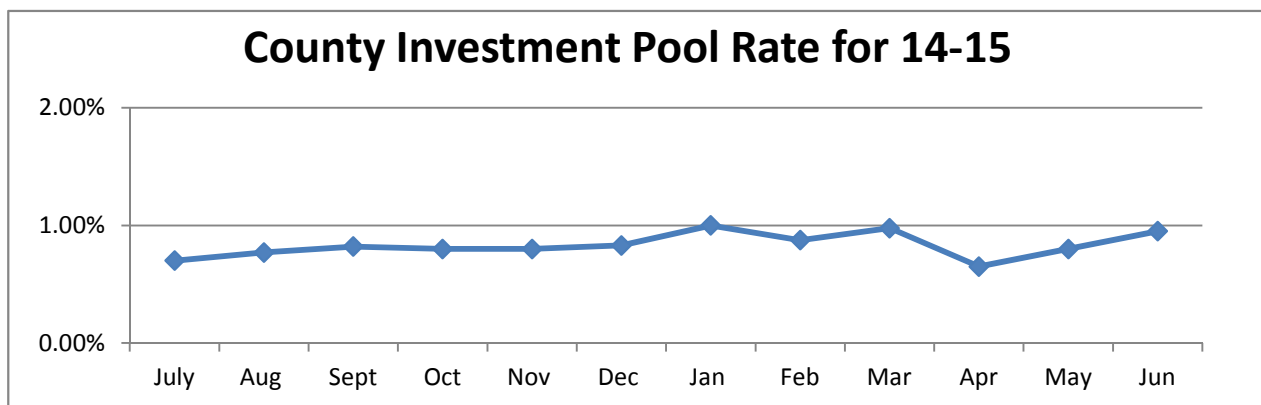
San Mateo County Community College District
DISTRICT CASH FLOW SUMMARY
FOR THE QUARTER ENDING June 30, 2015

	GENERAL FUND	Payroll Fund	GENERAL RESTRICTED FUND	INSURANCE & Debt Services FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
Beg. Cash Balance in County Treasury	8,079,791.28	2,821,809.30	15,828,053.90	39,192,858.83	109,027,199.97	3,767,522.27	17,510.09	-
Cash inflow from operations:								
Year-to-date Income	144,091,311.81		26,285,414.71	45,278,610.26	142,030,802.58	3,178,597.13	21,671,600.51	10,614,996.97
Accounts Receivable	2,091,534.64	3,506.25	(1,574,676.62)	(3,016,877.64)	(2,639,504.56)	(6,369.55)	(102,033.82)	4,961,249.82
Advances / Prepaid	(58,689.56)	(7,170.47)	(112,050.54)	(3,133.32)	(1,125,883.94)	(681.15)		
Cash awaiting for deposit	59,217.55							
Total Income	154,263,165.72	2,818,145.08	40,426,741.45	81,451,458.13	247,292,614.05	6,939,068.70	21,587,076.78	15,576,246.79
Cash outflow for operations:								
Year to date expenditure	142,026,747.90		26,036,365.89	29,910,384.35	27,494,806.68	6,899,258.57	21,671,600.51	15,013,000.00
Deferred Income	(574,554.72)	-	(1,579,493.31)	-	(20,773.50)	(9,260.60)	6,056.00	264.00
Account Payable	2,007,929.89	(585,175.28)	(389,825.66)	1,350,851.67	(3,262,221.48)	20,253.75	(276,289.99)	(1,563.64)
Cash Balance From Operations	10,803,042.65	3,403,320.36	16,359,694.53	50,190,222.11	223,080,802.35	28,816.98	185,710.26	564,546.43
Other Cash inflow								
Medical Flex Plan / Revolv. Fund	6,900.00			-				
TRANS	-							
Trusts (JPA & 3CBG)								
Beg. Investment Balance								
LAIF Balance	89,029.36							54,320.87
County Pool Balance	-							5,750,459.02
Special Bond					857.02			-
C.O.P. & Others	29,213,852.79			197.31	5,000.00			8,891,142.37
Total Beg. Balance	29,302,882.15			197.31	5,857.02			14,695,922.26
Y.T.D. Investment Balance								
LAIF Balance	89,247.05							54,453.70
County Pool Balance	-							6,218,041.60
Special Bond					922.78			-
C.O.P./Bank CD	36,828,084.92				5,000.00			8,988,303.44
Y.T.D. Balance	36,917,331.97				5,922.78			15,260,798.74
Net Cash changes from Investment	(7,614,449.82)			197.31	(65.76)			(564,876.48)
Net changes from unrealized gain / (loss)	1,140.90			2,890.44	16,858.40	(186.95)		330.05
Cash Balance in County Treasury	3,196,633.73	3,403,320.36	16,359,694.53	50,193,309.86	223,097,594.99	28,630.03	185,710.26	0.00
Net Cash (Excluding TRANS & Trusts)	3,196,633.73	3,403,320.36	16,359,694.53	50,193,309.86	223,097,594.99	28,630.03	185,710.26	0.00

County Interest Rate

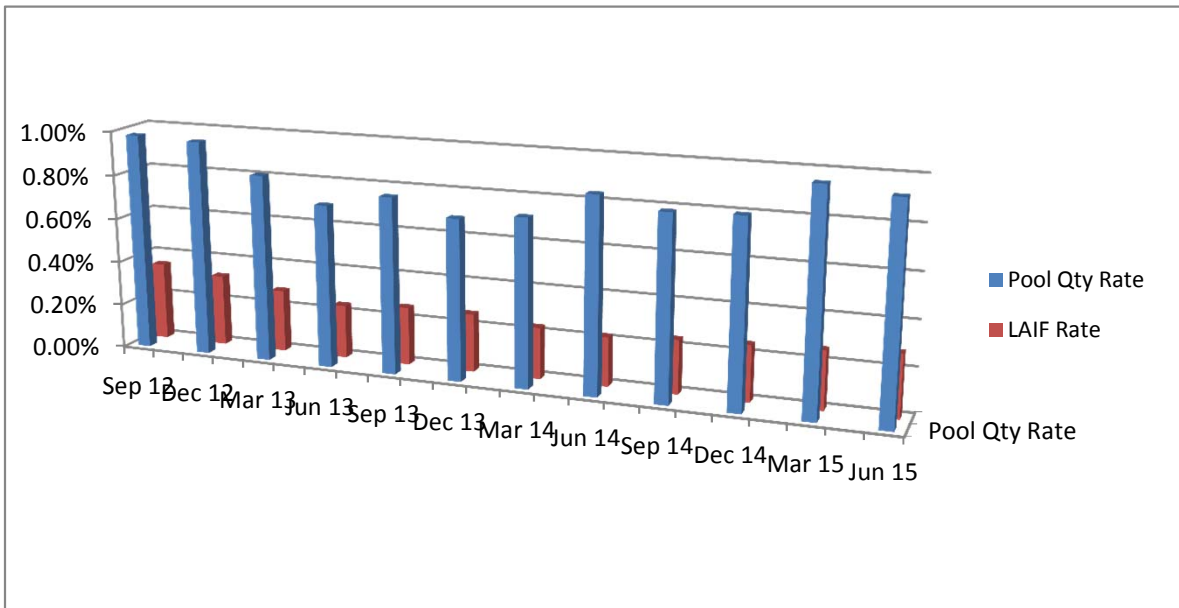
<http://www.sanmateocountytreasurer.org/investmentReports.html>

	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
Rate									
July	4.20%	4.87%	3.20%	1.12%	1.25%	1.04%	0.77%	0.75%	0.70%
Aug	4.25%	4.75%	3.00%	0.92%	1.48%	1.25%	0.88%	0.75%	0.77%
Sept	4.02%	4.65%	3.44%	1.02%	1.64%	1.31%	0.98%	0.79%	0.82%
Oct	4.25%	4.65%	2.30%	1.04%	1.25%	1.04%	0.88%	0.75%	0.80%
Nov	4.37%	4.65%	2.45%	1.10%	1.25%	1.04%	1.00%	0.75%	0.80%
Dec	4.33%	4.66%	2.54%	1.11%	1.04%	1.19%	0.97%	0.72%	0.83%
Jan	4.62%	4.62%	2.05%	1.02%	1.10%	1.01%	0.75%	0.75%	1.00%
Feb	4.62%	4.32%	1.92%	1.02%	1.15%	1.02%	0.75%	0.75%	0.88%
Mar	4.66%	4.52%	1.60%	1.01%	1.12%	1.04%	0.84%	0.75%	0.98%
Apr	4.85%	3.40%	1.77%	0.94%	1.07%	1.00%	0.73%	0.62%	0.65%
May	4.75%	3.13%	2.15%	1.15%	1.10%	1.00%	0.73%	0.67%	0.80%
Jun	4.77%	3.29%	2.42%	1.54%	1.35%	1.02%	0.73%	0.87%	0.95%



Quarterly Interest Rate for County Pool Vs Sacramento LAIF

	<u>Pool Qty Rate</u>	<u>LAIF Rate</u>
Sep 12	0.98%	0.35%
Dec 12	0.97%	0.32%
Mar 13	0.84%	0.28%
Jun 13	0.73%	0.24%
Sep 13	0.79%	0.26%
Dec 13	0.72%	0.26%
Mar 14	0.75%	0.23%
Jun 14	0.87%	0.22%
Sep 14	0.82%	0.24%
Dec 14	0.83%	0.25%
Mar 15	0.98%	0.26%
Jun 15	0.95%	0.28%



BOARD REPORT NO. 15-9-102B

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Louise Piper, Coordinator, Child Care Services, College of San Mateo, 574-6279
Tina Watts, Coordinator, Child Care Services, College of San Mateo, 378-7071**APPROVAL OF NON-SUBSIDIZED TUITION FEES FOR CHILD DEVELOPMENT CENTERS
COLLEGE OF SAN MATEO AND SKYLINE COLLEGE**

The Child Development Centers at College of San Mateo and Skyline College are requesting Board approval for a tuition increase for non-subsidized parents. Tuition fees have not been raised in five years. As a result of an increase in expenses associated with staff salaries, food service and equipment and materials, it is necessary to increase revenue by raising tuition fees. The proposed fees are competitive based on rates for child care services in San Mateo County. Tuition fees for children under 3 years old are higher due to the requirements for maintaining lower staff child ratios and smaller group sizes for younger children. The California Department of Education's Early Education and Support Division sets the daily reimbursement rate for subsidized parents.

College of San Mateo and Skyline College seek Board approval to increase daily fees for non-subsidized children, as indicated in the table below.

	<u>Spring 2015 Fees</u>	<u>Fees Effective 8-17-15</u>	<u>Change</u>
Full-time (3-5 years) More than 5 hrs. per day	\$50	\$55	\$5
Part-time (3-5 years) Less than 5 hrs. per day	\$45	\$50	\$5
Full-time (birth-36 months) More than 5 hrs. per day	\$62	\$67	\$5
Part-time (birth-36 months) Less than 5 hrs. per day	\$52	\$57	\$5

RECOMMENDATION

It is recommended that the Board approve the increase in fees for non-subsidized children enrolled at College of San Mateo and Skyline College Child Development Centers, effective August 17, 2015.

BOARD REPORT NO. 15-9-1C

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

CAPITAL IMPROVEMENT PROGRAM-PHASE 3 (CIP3) UPDATE

On January 14, 2015 and August 12, 2015 staff presented an information report on the Lease Lease-Back (LLB) (Board Report No. 15-1-2C), and the Construction Management at Risk (CMAR) project delivery methods (Board Report No. 15-8-12), and the benefits that could be leveraged for the third phase of the Capital Improvements Program (CIP3). At the conclusion of the August 12, 2015 meeting the Board directed staff to return with a comprehensive overview of plans for CIP3 including proposed project prioritization, budgets, and delivery methods.

In accordance with Board direction, staff will provide a comparison of the three construction project delivery methods being recommended for CIP3: Design-Bid-Build, Design-Build, and Construction Management at Risk with project specific recommendations. Staff have conferred with Colleges' executive leadership teams to revisit and reconfirm the proposed priority order for delivery of the projects, and will present the result of those collaborative efforts.

The results of extraordinary cost escalation and market conditions have necessitated significant restructuring of the planned project schedule and budgets. Initial program planning and budget projections were based upon historical cost data from CIP1 and CIP2 projects, and informal market surveys of sister college districts. Upon completion of the professional services procurement process, professional cost estimators provided costs per square foot for the various planned project types and delivery methods. These initial square foot costs were indicative of unprecedented cost escalation and market pressure and indicated budget realignment is required.

The prioritized projects which had moved into the program and schematic design phases provided more detailed data, including actual square footage required to meet programmatic requirements and construction challenges, resulting in more detailed and accurate cost estimates. These more detailed cost estimates indicate that the budget shortfall may be greater than initially indicated based upon the initial square foot costs provided by the professional cost estimators.

Staff will provide an overview of the progression of the project planning and budgeting process as well as recommended delivery methods per project.

BOARD REPORT NO. 15-9-2C

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

REPORT ON PROGRAM STABILIZATION AGREEMENT AMENDMENT

In May 2003 (Board Report No. 03-5-104B), the SMCCCD Board of Trustees authorized the Chancellor to execute the *Program Stabilization Agreement for San Mateo County Community College District Capital Improvement Program (PLA)*. Subsequently, the Board of Trustees authorized the Chancellor to execute three (3) amendments (Board Report No. 07-4-100B) incorporating the CIP2 program and additional trade union signatories.

The PLA is designed to ensure efficient construction, timely completion of scheduled work, access to qualified craftspeople, and minimal impediments to work progress. It establishes standard work rules, hours, holidays, overtime pay, wages and benefits, and other requirements, as well as management rights for hiring, promotion, transfer and discipline. The PLA has proven to be an effective management vehicle during the District's initial two phases of its Capital Improvement, providing skilled labor resulting in high quality, state-of-the-art new and renovated facilities. Moreover, the PLA helped the District achieve its goals of obtaining expeditious, on-time construction.

SMCCCD Staff and Swinerton Management Consultants (SMC) are currently developing Amendment 4 to the PLA to incorporate the following program wide criteria to support successful implementation of CIP3:

1. Establish the list of projects on each campus to be included under the PLA
2. Inclusion of Construction Manager At Risk (CMAR) as a project delivery method
3. Inclusion of requirements to support the Trades Introduction Program (TIP), a pre-apprenticeship training program
4. District right to seek alternative measures for trade contracting if there are fewer than a minimum number of bids received and/or if the bids exceed a specified percentage over the District's engineers' cost estimates

The draft amendment will be generated with input and consideration from the San Mateo County Building and Construction Trades Council. Prior to a staff recommendation for Board of Trustees action, the amendment will be forwarded to District General Counsel for legal review.