

**AMENDED AGENDA  
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
REGULAR MEETING OF THE BOARD OF TRUSTEES**

**February 24, 2010, 5:30 p.m.**

**District Office Board Room**

**3401 CSM Drive, San Mateo, CA 94402**

**The meeting will also be conducted by telephone at the Sky Harbor Phoenix International Airport.**

**NOTICE ABOUT PUBLIC PARTICIPATION AT BOARD MEETINGS**

*The Board welcomes public discussion.*

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

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

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**5:30 p.m.      CLOSED SESSION**

1. Closed Session Personnel Items
  - A. Public Employee Discipline, Dismissal, Release
2. Conference with Legal Counsel – Anticipated Litigation
  - A. Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9:  
1 Case
  - B. Initiation of litigation pursuant to subdivision (c) of Section 54956.9: 1 Case
3. Conference with Labor Negotiator  
Agency Negotiator: Harry Joel  
Employee Organizations: AFT and CSEA

**6:00 p.m.      RECESS TO OPEN SESSION**

**ROLL CALL**

**Pledge of Allegiance**

**DISCUSSION OF THE ORDER OF THE AGENDA**

**MINUTES**

10-2-3      [Minutes of the Study Session of the Board of Trustees of February 10, 2010](#)

**PRESENTATIONS**

10-2-3C      [Presentation of Resolution of Honor to Larry Franzella](#)

10-2-4C      [Recognition by the Board of Nominees for the California Community College Classified Employee of the Year Award](#)

**STATEMENTS FROM EXECUTIVES AND STUDENT REPRESENTATIVES**

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

**NEW BUSINESS**

10-2-2A      [Approval of Personnel Actions: Changes in Assignment, Compensation, Placement, Leaves, Staff Allocations and Classification of Academic and Classified Personnel](#)

**Approval of Consent Agenda**

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

10-2-1CA      [Ratification of Second Quarter District Warrants, 2009-2010](#)

10-2-2CA      [Approval of Community Education Youth Programs, Summer 2010](#)

10-2-3CA      [Approval of Community Education College of San Mateo Baseball Camp, Summer 2010](#)

10-2-4CA      [Approval of Community Education Soccer Camps, Summer 2010](#)

10-2-5CA      [Acceptance of 2009-10 Mid-Year Budget Report and Approval of Budgetary Transfers and Income Adjustments for the Period Ending December 31, 2009](#)

10-2-6CA      [Approval of Agreement Regarding Passthrough Payments – Shearwater Project Area](#)

**Other Recommendations**

10-2-100B      [Discussion of Potential Parcel Tax Measure and Direct Chancellor To Publish Notice of a Public Hearing](#)

10-2-101B      [Approval of 2010-11 Budget Recommendations of the College Presidents and Chancellor](#)

**INFORMATION REPORTS**

10-2-5C      [Discussion of Statewide Measure to Require 55% Voter Approval for Parcel Tax Initiatives](#)

**STATEMENTS FROM BOARD MEMBERS**

**COMMUNICATIONS**

**RECONVENE TO CLOSED SESSION**

**CLOSED SESSION ACTIONS TAKEN**

**ADJOURNMENT**

**Minutes of the Study Session of the Board of Trustees  
San Mateo County Community College District  
February 10, 2010  
San Mateo, CA**

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

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

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

**Pledge of Allegiance**

**DISCUSSION OF THE ORDER OF THE AGENDA**

President Miljanich said there is a request to hear agenda item 10-1-2CA, Discussion of Potential Tax Measure, prior to item 10-2-1CA, Budget Update. There were no objections.

**MINUTES**

It was moved by Trustee Hausman and seconded by Trustee Holober to approve the minutes of the January 27, 2010 meeting of the Board. The motion carried, all members voting "Aye."

It was moved by Trustee Hausman and seconded by Trustee Schwarz to approve the minutes of the January 30, 2010 Board Retreat. Trustee Holober asked that his statement made during discussion of the Board's role in planning curriculum be added to the minutes (page 2): speaking for himself, Trustee Holober said he believes that, as an elected governing board, the Board's role does include review of academic programs, giving due deference to the shared governing process. With this amendment, the motion carried, all members voting "Aye."

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

Chancellor Galatolo asked the Board to consider issuing a resolution in honor of San Bruno Mayor Larry Franzella, who is retiring. Chancellor Galatolo said Mayor Franzella has been very supportive of Skyline College and of the District. The Board agreed to issue the resolution and Mayor Franzella will be invited to the next Board meeting, at which time the resolution will be presented.

**NEW BUSINESS**

**APPROVAL OF PERSONNEL ACTIONS: CHANGES IN ASSIGNMENT, COMPENSATION, PLACEMENT, LEAVES, STAFF ALLOCATIONS AND CLASSIFICATION OF ACADEMIC AND CLASSIFIED PERSONNEL (10-2-1A)**

It was moved by Trustee Holober and seconded by Trustee Hausman to approve the actions in Board Report No. 10-2-1A. The motion carried, all members voting "Aye."

**INFORMATION REPORTS**

**DISCUSSION OF POTENTIAL TAX MEASURE (02-2-2C)**

Chancellor Galatolo said that, in response to the Board's request, staff investigated the possibility of placing a parcel tax measure on the June or November ballot. Several polling firms were considered and Godbe Research was retained to survey voters. Chancellor Galatolo introduced Bryan Godbe to report on the findings.

Mr. Godbe said the survey consisted of 600 telephone interviews of likely San Mateo County voters. Respondents were questioned about both a June 2010 and November 2010 measure. The initial ballot test surveyed support for a parcel tax of \$48 per parcel and showed encouraging results, with 69% total support (definitely yes and probably yes). Voters were then surveyed on support for different dollar amounts per parcel and different durations of a

measure. In addition, they were asked about their support for various features of a measure and their response to various positive arguments (no money for administrator salaries, all funds benefit local community colleges, etc.). The final ballot test showed a higher rate of total support. In conclusion, Mr. Godbe said he would recommend a parcel tax measure of \$33 or \$34 per parcel for a period of four years to be placed on the June ballot.

John Servatius, senior staff writer for *The San Matean*, asked if the measure would need a two-thirds positive vote. Mr. Godbe said it would. Mr. Servatius questioned whether the survey results indicate that a measure could be successful. Mr. Godbe said the survey results are very positive. He cautioned, however, that if a decision is made to place a measure on the ballot, it will require a vigorous campaign and much hard work.

Trustee Holober said he feels confident that the San Mateo County community supports education and the District and understands the problems of the State. He noted that the District is trying to find solutions other than cutting programs. He said this will happen only if people are willing to volunteer to go out and talk to voters.

Vice President Mandelkern said he is gratified to see support from the public. He noted that, along with the State being in an economic freefall, people in the County are suffering from difficult times. He said there is a need to consider carefully whether it is appropriate to ask taxpayers to take on an additional economic burden. However, Vice President Mandelkern believes that one of the keys to solving problems is to engage the public in meaningful discussion of the expectations regarding the level of services provided by the District and the degree of financial burden that should be placed on the public to pay for those services. Vice President Mandelkern said he cannot think of a better way to stimulate that conversation and ask those questions than through the ballot box.

Dan Kaplan asked if Mr. Godbe could project how much money a parcel tax measure would generate. Mr. Godbe said it would depend on what parameters the Board chooses. There are 200,000 parcels in the County; \$20 per parcel would bring in \$4 million, \$30 per parcel would bring in \$6 million, etc.

President Miljanich asked what the next steps should be. Chancellor Galatolo said that if the Board wants to pursue the measure, there are critical dates by which they would have to act. Barbara Christensen, Director of Community/Government Relations, gave the following timeline for putting the measure on the June ballot:

1. February 24 Board meeting: The Board would direct the Chancellor to publish notice of a public hearing on a potential parcel tax initiative; this must be done before February 26.
2. March 10 Study Session: The public hearing would take place.
3. March 10 Study Session: The Board would vote to put the measure on the ballot; this must be delivered to the County Registrar by March 12.
4. March 10 Study Session: Presentation of arguments in favor of the measure; these must be delivered to the County Registrar by March 19.

Mr. Godbe suggested that an independent campaign committee write the arguments in favor and select people other than the Board to sign.

Trustee Schwarz asked when the campaign committee would be formed. Chancellor Galatolo said the committee should be formed as soon as possible.

Vice President Mandelkern asked at what point District funds may no longer be used. Ms. Christensen said this date would be March 11, when the measure is delivered to the Registrar.

Trustee Holober said that if a parcel tax measure is placed on the ballot, it is no longer Board business and is not subject to the Brown Act. He said it might be a good idea to get this legal opinion in writing in case any questions arise. Ms. Christensen will follow up on this.

#### **BUDGET UPDATE (02-2-1C)**

Chancellor Galatolo said that at the January 30 Retreat, the Board identified seven areas on which it wished to focus at tonight's meeting. Staff will share with the Board work done at the three Colleges and District Office, along with plans and ideas generated through the shared governance process on how to best address the financial predicament.

1. Consolidation of non-curricular “back office” work.

- A. District Office – Chancellor Galatolo said the District Office prepares, allocates and distributes financial aid payments to students. Chief Financial Officer Kathy Blackwood said that only 21% of students are using direct deposit. In addition, some students are considered unbankable (i.e. have difficulty getting checking accounts) and they pay to get their financial aid checks cashed. Some financial aid checks are lost and stolen every month and the District must put a stop payment on them and replace them. CFO Blackwood said the District is considering partnering with a company to market and service direct deposit, at no cost to the District. The company would issue debit cards to the students, but not credit cards. The company would distribute the money to students by depositing it into a checking account, depositing it into an account with the company, or mailing a check at no cost to the student. The company would offer customer service 24 hours per day, seven days per week. The District would no longer have to mail checks, saving postage and check issuance costs. CFO Blackwood said staff would not be cut, but would be able to provide better service to students because they would no longer have to field questions about financial aid checks. She said there are several companies that offer the service and a Request for Proposal will be issued soon.

Trustee Holober said the idea seems worth pursuing, but there should be awareness that there are companies that might give the District a break but might not be advantageous to students. He said debit cards are one of the worst debt traps in terms of overdraft charges and that some banks are consumer-focused while others are not.

Vice President Mandelkern asked if there is an estimate of potential savings. CFO Blackwood said it will be under \$10,000; she will have a better idea when responses to the RFP are received. Vice President Mandelkern said some industries offer their employees value cards which are not associated with a bank account but can be used at ATMs and point of sale. CFO Blackwood said the problem with value cards is that they cannot be used to pay rent and many Pell Grant recipients use their grants for this purpose.

CFO Blackwood said the District is also investigating changing banks for the credit cards used for purchasing Districtwide, as some banks are willing to pay the District a percentage of the merchant fees. In response to a question from Vice President Mandelkern about cash rebates, CFO Blackwood said the District is looking at a tiered set of rebates dependent on the level of purchasing.

Chancellor Galatolo said another idea at the District Office concerns computer labs. Frank Vaskelis, Chief Technology Officer, said a test pilot will be conducted at College of San Mateo this summer on the use of virtualization, which would:

- allow less expensive equipment on each desktop
- have all applications run on a server, allowing flexibility to easily change disciplines (math lab to science lab, etc.) in each lab
- begin to address the equipment replacement issue
- require less time for support staff, who currently must reinstall instructional applications on each computer between each semester

- B. Colleges – President Morrow distributed and discussed strategies which were developed by student services staff Districtwide to generate cost savings, enhance collaboration, create consistency in practices, and improve services to students. The strategies include those which have been implemented, those in progress, and those which are under consideration. A copy of President Morrow’s handout is attached.

Vice President Mandelkern said he is impressed not only with the achievement of consistency in processes and efficiency, but also with the improved quality of student services, making things less confusing for students as things are done the same way at all of the campuses.

Vice President Mandelkern asked if the copy centers could be centralized. CFO Blackwood said staff has not been able to find a way to consolidate the Cañada and Skyline copy centers that would result in savings.

Regarding the automated degree audit system, President Miljanich asked if students will still be required to have someone review the plans they have developed. Jennifer Hughes, Vice President of Student Services at College of San Mateo, said students who wish to meet with someone to review their plan will be able to do so. She said information on how to build an education plan is provided in group sessions. President Miljanich asked if information is available on the different transfer requirements of colleges and universities. Lori Adrian, Vice President of Student Services at Skyline College, said DegreeWorks can create different scenarios for students. Sarah Perkins, Vice President of Instruction at Cañada College, agreed that DegreeWorks is robust, allowing students to input a path they are considering and providing pertinent information. She added that counselors would be available to work with those students who want to review their programs. Trustee Hausman asked if anyone monitors students' progress. Vice President Hughes said many students are being watched but, with limited resources, the capacity does not exist to see every student who has a declared goal. She said that is why they are pleased with the group model which can serve students more effectively.

## 2. KCSM

Chancellor Galatolo said that in a number of conversations, the Board has made clear their intent not to continue the financial subsidy for KCSM. While the conversations have focused primarily on TV, it was brought to the Board's attention that FM also receives a subsidy. The questions are (1) whether that subsidy can be further reduced and (2) if TV is leased or sold, would there be an additional financial burden to FM. Marilyn Lawrence, KCSM General Manager, said the expenses of FM for the last fiscal year were \$1.32 million. Almost \$100,000 was saved through cost control measures, including staff reductions, dues and memberships. Another \$50,000 to \$80,000 in cost controls is planned for next year. If all costs were transferred to FM and FM was asked to support itself, the cost would be \$200,000 more than today, leaving \$30,000 in the questionable category. To help offset that amount:

- the last FM fundraising drive raised \$340,000, exceeding the \$325,000 goal
- major donor revenues are up 150%
- funds may be raised through Friends of KCSM Jazz

Ms. Lawrence said if a decision is made to go to a more bare bones way of doing things, as was suggested by Vice President Mandelkern, it would lead to a lack of ability to gain revenue through pledge drives because staff would not be available. Chancellor Galatolo asked what the total dollar amount of pledges was for last year. Ms. Lawrence said it was \$850,000 and it was only for FM.

Trustee Holober, noting that listeners are aware of the desperate financial situation, asked if there is a sense of how much more we can ask listeners to give. Ms. Lawrence said she did not feel the economy made a difference in the latest drive. She said a better selection of pledge prizes did make a difference.

Trustee Holober asked if both assets could be utilized for student career training purposes by providing opportunities for students to be DJs during certain hours or provide other functions, which would also provide savings. Ms. Lawrence said there are always opportunities for students, who already do editing. She said there is currently no program in place to do the audio training students need to be DJs; once that program returns from hiatus, she will welcome students back on the air.

## 3. Coastside Center

Chancellor Galatolo said the issue is how the educational needs of Coastside residents can be served during the economic crisis faced by the District. President Claire said College of San Mateo is committed to serving those needs. Before the Center was developed, citizens were surveyed to find out what they were interested in and the curriculum was tailored to meet those needs. Approximately 48% of people taking classes are either lifelong learners or undecided. Approximately 23% have indicated transfer intent, 23% are interested in CTE, and the remainder are in basic skills. President Claire said that with the budget challenge, programs must be revisited and measured against the Board's core values; courses offered should fall under CTE and transfer. President Claire met with the Superintendent of the Cabrillo Unified School District to discuss next steps in working with that District. They talked about different delivery models for lifelong learners, including community education.

President Claire said the Board has expressed concern about what to do with the Coastside facility, for which the rent is \$11,000 per month. He said it might be possible to maintain a small office while finding other models to

deliver education. He said the next step is to get back together with the Superintendent of the Cabrillo Unified School District for further discussions, and he invited any Board members who are interested to attend that meeting. Vice President Mandelkern and Trustee Schwarz expressed interest; President Claire will work with them directly.

Vice President Mandelkern asked if the parcel tax survey results showed any difference in support by Coastside residents. Ms. Christensen will check this with Mr. Godbe and report to the Board.

Vice President Mandelkern asked if any alternative facilities have been found. President Claire said none have been identified as yet. Vice President Mandelkern said that since it is getting close to the time for a decision, he would like to have an answer about alternative facilities before the next Board meeting. Trustee Holober asked if it is possible to negotiate a better lease, with less square footage, at the current site. Executive Vice Chancellor Keller said this has been investigated and if the size is reduced, there is less likelihood of getting a reduction in cost. Trustee Holober noted that rent has been paid with bond proceeds and the indication is that this will end; however, this would be a Board decision. Executive Vice Chancellor Keller said the reason for indicating it will end is because it was budgeted for that period of time. He said that because of the Lehman Brothers loss and the State deficit, it is coming down to having no margins on bond funds.

Trustee Holober asked if there are other fixed costs. Chancellor Galatolo said the total cost to run the Coastside Center is \$400,000-\$450,000 per year. If the courses were taught at CSM, overhead costs such as lighting, maintenance and repair, and the telephone system would be absorbed by CSM. Some costs could be absorbed by Cabrillo if CSM courses were taught at a Cabrillo site.

Trustee Schwarz said Coastside residents seem to be campaigning for classes to continue rather than for a building; she would like to know as soon as possible if Cabrillo is interested in working with CSM. President Miljanich said she liked the idea of having some office space for students to register, etc. but holding classes at other sites in order to maintain a presence.

#### 4. Child Development Centers (CDCs)

Chancellor Galatolo said that neither College of San Mateo nor Skyline College has recommended the elimination or reduction of their programs. However, the Board has expressed concern about the level of subsidies provided to the programs. Chancellor Galatolo said the Board asked about the possibility of using redevelopment funds. Ms. Christensen investigated this possibility and confirmed that the funds can be used for this purpose. The funds have been used at the Colleges for one-time purposes, specifically for external facilities such as rehabilitation of athletic fields. President Morrow said that if the Board were to decide to use redevelopment funds to offset the subsidy, Skyline would consider it a one-time provision which would allow time to find other solutions for the CDC.

Trustee Holober said the economic crisis has forced the Board to look at the true costs of various services provided by the District. He said early childhood education is not funded the way it should be at the State or national level. The District is an institution of higher education which is being forced to allocate funds to the classroom and student service areas directly related to the classroom. Trustee Holober said he believes the District has an obligation to honor its commitment to those students who use the CDC and who are pursuing degrees or career training. He said it makes sense to use redevelopment funds on a stopgap basis. If the CDC cannot be made self-sufficient after one or two years, it should not be funded with general fund monies.

Vice President Mandelkern agreed, saying that allowing a specific time period, i.e. two years, would give the CDC enough time to either find other sources of funding or complete a graceful wind-down which would not affect the completion of current students' education.

President Morrow said a two-year timeframe would work well to allow Skyline to seek other funding for the CDC or wind down gracefully as Vice President Mandelkern suggested. Chancellor Galatolo agreed that a two-year time period is reasonable. He suggested dedicating a Study Session to discussion of options for the CDCs and delaying other uses of redevelopment funds for the same time period.

Trustee Schwarz said that the CDC has an educational component as the lab is used for students in the child development program. She asked where students would go if there were no lab on the campus. President Morrow

said the purpose of the lab is to provide a model of good practice. If it is not located on site, students would go to centers in the community which are willing to have interns; practices at such centers are quite variable and staff are cast in the role of supervisors. President Morrow said that if the lab is not located on campus, it would weaken the child development program, but not force it to be eliminated. President Miljanich said it is important to understand the educational aspect of the CDC. She agreed with Trustee Holober that early childhood education is not valued as it should be.

Trustee Schwarz said she agrees that redevelopment funds should be used for two years. Trustee Hausman said Board members seem to agree that this would provide time to find possible ways to save the CDCs.

Trustee Schwarz noted the presence of Louise Piper, Coordinator of Childcare Services at College of San Mateo. Trustee Schwarz said the Foundation is working with Ms. Piper to help with funding and she hopes the Foundation will also work with Skyline in the future.

Professor Dilko said that faculty in the Early Childhood Education Department are committed to finding solutions and creating community partnerships to support the program, particularly the lab aspects.

##### 5. Summer School

Chancellor Galatolo said all three Colleges will reduce summer school offerings. Skyline will reduce offerings the most, by as much as 50%. President Morrow said the first use of offset money from redevelopment funds would go to summer school and could roll back the cuts to 30%. In addition, if there are savings from faculty retirements, those funds would go to summer school.

Vice President Mandelkern asked how the reductions at Skyline compare with the other Colleges. President Mohr said Cañada will have a 25% reduction from previous years. President Claire said College of San Mateo is targeting a 12-15% reduction.

Trustee Holober said he would prefer to see less reduction or no reduction in summer school and would look instead at reducing underperforming programs. He said the District is becoming the higher education institution for those students being cast off by the UC and CSU systems. He said part of the District's mission is to maximize the number of students it can help to complete degrees or career training and summer school plays an important role.

Vice President Mandelkern said that Skyline Vice President of Instruction Regina Stanback Stroud had said there are some targeted reductions in sections for fall which could add some capacity back to summer school. President Morrow said Vice President Stroud said this could be done. President Morrow would recommend the use of redevelopment funds and savings from retirements to reduce the hit to summer school. Vice President Mandelkern said he supports surgically reducing low-enrolled classes in fall and spring and putting the dollars into high-enrolled summer school classes. President Morrow noted that Skyline currently has a record load; fall and spring offerings can be taken a bit lower if the Board wishes, but it is a matter of tradeoffs.

Student Trustee Medrano Rosales said students are concerned about cuts in fall and spring offerings; classes are packed and waitlists are long. She said she is completely against cuts for fall and spring but would prefer to see no cuts in summer school as well.

Trustee Hausman said she believes summer school is very important and she does not take reductions lightly. She said it is unfortunate that the Board has to make choices.

Trustee Schwarz said she supports the movement to a 30% reduction in summer school at Skyline, and hopes the reductions can stop there without cutting fall and spring offerings.

President Miljanich said the Board is distressed to see the loss of any classes. She said there is a question of philosophy concerning what role the Board should take on curricular issues. Trustee Holober said that, in referring to curricular areas, he was talking about programs that he thought would be coming to the Board but which will not be brought forward.

Trustee Hausman commended the College Presidents and all who served on committees which helped make difficult recommendations. Chancellor Galatolo said faculty and support staff are working hard and have loads that are at record highs. Vice President Mandelkern said the Board discussed sending a communication to faculty and staff on this topic. Chancellor Galatolo said work on this message is in progress.

#### 6. Team Sports/Athletics

President Claire, speaking on behalf of the Colleges, said that PE/Athletics is a transfer program and the Colleges are proud of their programs and their student athletes. President Claire said a meeting was held with the College Presidents, Vice Presidents of Instruction and Athletic Directors to discuss a Districtwide approach to looking at athletic programs and a second meeting will be held later this month. The analysis includes:

- size and scope of programs
- compliance with regulations, including Title 9
- amount of FTES in athletic programs
- bottom line net costs to run programs

President Miljanich said she has seen through her work that athletics can be very important as an incentive to encourage students to do what they need to do in order to be successful.

Student Trustee Medrano Rosales said she has been in honors classes with athletes and observed that they do very well.

#### 7. Journalism

Chancellor Galatolo said the Board raised the question of how much it costs to run the student newspaper and questioned whether there are other ways to fund it. Vice President Hughes said the Associated Students could make a decision to provide funding. There is also a vending budget that could be utilized to offset costs. Trustee Holoher asked who controls the vending budget. Vice President Hughes said the money goes to the Associated Students and they use it to support various programs.

President Claire said there has been concern about the Journalism program at College of San Mateo. Journalism, Multimedia and Graphic Arts went through the PIV process in 2008. Broadcasting is a related program. As a result, curriculum was realigned so that there is now one program, the Digital Media Program, with an integrated core curriculum which meets lower division transfer requirements of the major transfer institutions. President Claire said the new program provides increased efficiencies in use of instructional space and sharing of equipment and resources. The program tries to replicate what is happening in the real world.

Diana Bennett, Multimedia Professor, said there is a myth that the PIV process means that a program will be discontinued; she said it can be a way to modify the curriculum and make a better program. Professor Bennett said the goal of the PIV Committee was to make a more efficient, productive program by merging four programs which all work in the same industry. Of primary concern in development of the Digital Media Program were transferability, CTE, and working with high schools. The curriculum was overhauled. There are four core courses which meet transfer requirements. There are concentrations such as graphics, video and writing, and capstone classes which are meant to offer practical experience. The new program will begin in fall 2010.

Vice President Mandelkern said the Digital Media Program is a good response to changing trends in the industry. He asked if there is an interaction between the classes in this program and KCSM-TV. Professor Bennett said the interaction would be in the multimedia area – streaming media and video, broadcast and graphics. She said the interaction has not been used to its fullest. Ms. Lawrence said that if KCSM TV was to no longer exist, only “The Bay Today” newscast would be affected, and this could be moved to another outlet.

President Claire said the College will continue to look at low-enrolled classes in light of District Rules and Regulations Section 6.04, Minimum Class Size Guidelines, which specifies that classes with fewer than 20 students will normally be cancelled. President Claire said the Journalism program continues to be a concern, with the Newspaper Production class having an enrollment of ten students. Trustee Holoher said data provided by Vice Chancellor Jing Luan shows the College of San Mateo Journalism Department to be the sixth lowest enrolled department on the three campuses and noted that most other low-enrolled departments are being eliminated. Trustee

Holober said that if the newspaper is vital to students, it would be appropriate to use the model of other institutions in which students support their newspapers with student fees. College of San Mateo Journalism Professor Ed Remitz said the San Francisco Examiner has printed the newspaper at no cost since 1993 but discontinued doing so last week.

President Miljanich asked if *The San Matean* is available online. Professor Remitz said it is. The number of students who read the newspaper online vs. a printed copy has not been assessed. Professor Remitz asked about enrollment in Skyline's Journalism program. Citing data provided by Vice Chancellor Luan, Trustee Holober said College of San Mateo's program's load is 331 and Skyline's is 598. President Miljanich asked if Professor Remitz has noticed a decline in enrollment in journalism programs at other institutions. Professor Remitz said there is a decline.

Vice President Mandelkern asked if there is a mechanism in place by which students decide how to allocate their funds. Student Trustee Medrano Rosales said the Student Senates would vote on the allocations. Mario Mihelcic, Admissions and Records Assistant at College of San Mateo and former editor of *The San Matean*, said it could be of concern that if student fees are used to publish the newspaper, the students also decide whether the paper gets printed. If an issue arises that is not favorable to the Student Senate, they could withdraw funding. Vice President Mandelkern said a similar concern in the 1970s, that school administrations could pull funding, prompted many student newspapers to become independent. Vice President Mandelkern noted that the First Amendment does not guarantee funding and said part of building a responsible journalism program is considering the economic side.

In conclusion, Professor Bennett said the faculty wish for the Digital Media Program is to have a media group that is self-sufficient and that the community will come to the campus to hire students from the program. President Claire added that the program was widely vetted through the campus governance processes.

#### **RECESS TO CLOSED SESSION**

President Miljanich said that during Closed Session, the Board will consider the personnel items listed as 1A on the printed agenda. The Board will also hold a conference with agency labor negotiator Harry Joel; the employee organizations are AFT and CSEA.

The Board recessed to Closed Session at 8:55 p.m.  
The Board reconvened to Open Session at 9:35 p.m.

#### **CLOSED SESSION ACTIONS TAKEN**

President Miljanich reported that at the Closed Session just concluded, the Board voted 5-0 to approve the items listed as 1A on the printed agenda.

#### **ADJOURNMENT**

It was moved by Trustee Holober and seconded by Trustee Schwarz to adjourn the meeting. The motion carried, all members voting "Aye." The meeting was adjourned at 9:40 p.m.

Submitted by

Ron Galatolo  
Secretary

Approved and entered into the proceedings of the February 24, 2010 meeting.

Dave Mandelkern  
Vice President-Clerk

San Mateo County Community College District

February 24, 2010

**BOARD REPORT NO. 10-2-3C**

**PRESENTATION OF RESOLUTION OF HONOR TO LARRY FRANZELLA**

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

**BOARD REPORT NO. 10-2-4C**

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

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

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

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

At the February 24, 2010 Board meeting, the San Mateo County Community College District Board of Trustees will honor four nominees – one from each of the Colleges and one from the District Office. The Board will also announce which nominee's information will be forwarded to the State Chancellor's Office.

**BOARD REPORT 10-2-2A**

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

**APPROVAL OF PERSONNEL ITEMS****A. 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>
District	Bookstore (Cañada)	1	3/1/2010	6/30/2010	<b>Bookstore Operations Assistant:</b> Assist with the operation and management of the Pony Express Kiosk operated by the Bookstore, including planning, purchasing, merchandising and inventory.
District	Bookstore (CSM)	1	3/1/2010	6/30/2010	<b>Bookstore Operations Assistant:</b> Planning, purchasing, merchandising and inventory of textbooks, supplies and other items for the Bookstore.
Cañada	Business, Workforce & Athletics/Upward Bound	1	3/1/2010	5/31/2010	<b>Instructional Aide I:</b> Provide individual/group tutoring to Upward Bound students in all levels of math; assist students with study skills and time management, facilitate workshops. <i>Funded by Federal TRIO grant.</i>
Cañada	Operations	1	3/1/2010	6/30/2010	<b>Financial Analyst:</b> Assist Budget Office with tasks related to analysis of financial data, providing direction and advice to grant managers, prepare expenditure reports, etc.
CSM	Business Services	3	2/25/2010	6/30/2010	<b>Equipment Manager:</b> Assist with events involving outside groups renting the physical education/athletic facilities.
CSM	Planning, Research, & Institutional Effectiveness	1	3/1/2010	6/30/2010	<b>Administrative Analyst:</b> Assist with Substantive Change Report to ACCJC; data and environmental scan analyses; post data; prepare reports and analyses to PRIE website. Approximate assignment: 50% of full-time.

CSM	Planning, Research, & Institutional Effectiveness	1	3/1/2010	6/30/2010	<b>Administrative Assistant:</b> Document preparation relating to Accreditation reporting, program review, and Substantive Change Report to ACCJC. Approximate assignment: 40% of full-time.
Skyline	Business/Early Childhood Education	1	3/1/2010	6/30/2010	<b>Program Services Coordinator:</b> Serve as liaison between ECE students and departments, research and compile information for reports, track program participation, and student follow up. <i>Funded by San Mateo County Office of Education First 5 grant.</i>
Skyline	Operations/Central Duplicating	1	3/1/2010	6/30/2010	<b>Office Assistant II:</b> Assist with printing jobs and customer service as needed.
Skyline	Vice President, Student Services	1	3/1/2010	6/30/2010	<b>Administrative Secretary:</b> Clerical assistance to the Vice President of Student Services, including preparation of correspondence, reports, minutes, and calendaring of meetings and events.

**BOARD REPORT NO. 10-2-1CA**

TO: Member of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Kathryn Blackwood, Chief Financial Officer, 358-6869

**RATIFICATION OF SECOND QUARTER DISTRICT WARRANTS, 2009-2010**

Attached as Exhibits A, B and C are the warrants in excess of \$10,000 that were issued in the months of October, November, and December 2009 respectively. The schedules include total warrants issued for the subject period in addition to the warrant sequences. Education Code Section 85266 requires that the Board of Trustees approve warrants issued by the District. Accordingly, the District now seeks Board approval of the warrants listed in the attached Exhibits.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the warrants issued during the period October 1, 2009 through December 31, 2009 and ratify the contracts entered into leading to such payments.

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2009  
WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
<u>District Accounts Payable</u>				
009406	10/08/09	Bunton Clifford Associates, Inc.	13,666.58	Cañada Architectural Services
009410	10/08/09	David L. Gates & Associates	19,293.07	Cañada Architectural Services
009412	10/08/09	Dovetail Decision Consultants, Inc.	34,590.16	Districtwide Site Furniture Design Standard Consulting Svcs
009415	10/08/09	Education Housing Partners, LLC.	16,500.00	Cañada Housing Project Consulting Services
009417	10/08/09	Goodman Marketing Partners Inc.	14,621.68	KCSM Direct Mailing Services
009418	10/08/09	GRD Energy Inc.	10,870.00	CSM Commissioning Services
009419	10/08/09	Krueger International	11,797.35	CSM Furniture Purchase
009421	10/08/09	NCS Pearson, Inc	21,330.00	Districtwide Annual Gateway License, Hosting, Maintenance
009426	10/08/09	SMC College Ed. Housing Corp.	43,240.00	College Vista Monthly Rent
009427	10/08/09	SMCCCD Bookstore	11,938.18	Loan to Own Payments
009431	10/08/09	VALIC Retirement Services Company	211,394.59	Tax Shelter Annuities
009472	10/15/09	CIS, Inc	27,680.00	CSM DSA Inspection Services
009473	10/15/09	Computerland	54,950.00	Districtwide Computer Software Purchase
009474	10/15/09	Cor-O-Van Moving & Storage Co.	14,687.55	Skyline & CSM Moving Services
009475	10/15/09	DRB Management Services Corp	11,665.00	Skyline Project Management Services
009477	10/15/09	Krueger International	95,186.64	CSM Furniture Purchase
009479	10/15/09	Prestige Graphics, Inc.	11,000.00	Districtwide Mailing Services
009481	10/15/09	Rodan Builders, Inc.	29,267.00	CSM Construction Services
009482	10/15/09	Siemens Industry, Inc.	29,121.25	Districtwide Fire Alarm Service & Monitoring Services
009485	10/15/09	Urtext	22,250.00	Districtwide CPD Consulting Services
009537	10/22/09	Bunton Clifford Associates, Inc.	11,065.97	Skyline & Cañada Architectural Services
009540	10/22/09	Education Housing Partners, LLC.	715,935.00	Cañada Housing Project Consulting Services
009549	10/22/09	Peninsulators, Inc.	23,987.00	CSM & Cañada Window Treatments Services
009550	10/22/09	Performance Abatement Services, Inc.	98,914.00	Districtwide Hazardous Materials Abatement Services
009551	10/22/09	Rodan Builders, Inc.	34,188.03	Skyline Construction Services
009552	10/22/09	Shannon - Leigh Associates	13,079.50	CSM Signage Consulting Services
009554	10/22/09	SM County Community College District	15,058.38	Flex Spending Account Reimbursement
009555	10/22/09	SMCCCD Bookstore	16,441.63	Special Programs Books Purchase
009633	10/29/09	Casey Printing, Inc.	59,010.17	CSM & Cañada Printing Services
009634	10/29/09	CIS, Inc	114,482.00	CSM DSA Inspection Services
009635	10/29/09	GRD Energy Inc.	17,750.00	CSM & Skyline Commissioning Services
009637	10/29/09	Performance Abatement Services, Inc.	23,058.00	Districtwide Hazardous Materials Abatement Services
009638	10/29/09	SMC College Ed. Housing Corp.	46,315.00	College Vista Monthly Rent
009639	10/29/09	SMCCCD Bookstore	11,801.31	Loan to Own Payments

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2009  
WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
009641	10/29/09	Sutro Tower Inc.	17,173.00	KCSM Transmitter Leasing Fee
009643	10/29/09	VALIC Retirement Services Company	226,911.27	Tax Shelter Annuities
424232	10/01/09	Pac Gas & Elec Co	19,896.66	Utilities
424237	10/01/09	Schindler Elevator	12,303.00	Districtwide Elevators Maintenance Services
424245	10/01/09	American Federation of Teachers	56,815.26	Union Dues
424252	10/01/09	C S E A	12,453.71	Union Dues
424281	10/01/09	Hartford Retirement Plans Service Center	28,033.48	Tax Shelter Annuities
424285	10/01/09	Jewish Vocational and Career Counseling Service	10,000.00	Skyline Student Services Consulting Services
424290	10/01/09	Office Solutions Interiors	22,269.80	Skyline Furniture Purchase
424294	10/01/09	Public Empl Ret Sys	1,071,615.32	Health Insurance Monthly Premium
424297	10/01/09	S.M.C.S.I.G.	19,155.47	Vision Premium Payment
424298	10/01/09	S.M.C.S.I.G.	147,304.63	Dental Premium Payment
424320	10/05/09	Swinerton Management & Consulting	18,476.39	Program Management Services
424326	10/05/09	Hensel Phelps Construction Co.	392,319.60	Skyline Construction Project
424327	10/05/09	Hartford Life & Accident Insurance Co.	32,760.34	Life Insurance Premium
424328	10/05/09	Hensel Phelps Construction Co.	3,530,876.40	Skyline Construction Project
424329	10/05/09	Kleinfelder	13,768.45	Skyline Materials Testing and Inspection Services
424332	10/05/09	Pankow Special Projects, L.P.	121,599.00	CSM Construction Services
424341	10/05/09	Swinerton Management & Consulting	351,051.32	Program Management Services
424344	10/05/09	Wulfsberg Reese Colvig&Firstman	17,998.19	CPD Attorney Services
424346	10/05/09	Calif State Teachers Retirement System	65,162.68	CAL-STRS Cash Balance Contribution
424347	10/05/09	CalPERS	465,425.30	Cal PERS Contribution Advance
424350	10/05/09	Hartford Retirement Plans Service Center	24,363.00	Tax Shelter Annuities
424351	10/05/09	Pankow Special Projects, L.P.	13,511.00	CSM Construction Services
424352	10/05/09	U.S. Postal Services	10,000.00	Skyline Postage Purchase
424353	10/05/09	Wells Fargo Bank	204,674.72	District Procurement Card Payment
424378	10/08/09	Construction Testing Services, Inc.	26,375.21	Skyline Inspection Services
424379	10/08/09	Coulter Construction Inc.	42,470.68	Skyline Construction Project
424391	10/08/09	John Plane Construction	52,688.62	Skyline Construction Project
424396	10/08/09	Krueger International	310,052.05	CSM Furniture Purchase
424398	10/08/09	Landscape Forms	26,383.88	CSM Recycling & Trash Containers Purchase
424405	10/08/09	NetVersant Solution II LP	13,333.34	Districtwide Camera Monitoring System Services
424410	10/08/09	Pac Gas & Elec Co	15,744.84	Utilities
424412	10/08/09	Pac Gas & Elec Co	13,895.24	Utilities
424419	10/08/09	Rodan Builders, Inc.	165,462.05	CSM Construction Project
424424	10/08/09	Sequoia Union High School District	21,000.00	Cañada Tech Prep Services

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2009  
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Check Number	Check Date	Vendor Name	Check Amount	Description
424426	10/08/09	Strategic Energy Innovations	50,166.79	Skyline Clean Energy Careers Project
424427	10/08/09	Strategic Energy Innovations	15,112.94	Skyline Clean Energy Careers Project
424432	10/08/09	Waterfall Mobile, Inc.	12,250.00	Districtwide ITS Software Purchase
424472	10/15/09	Swinerton Management & Consulting	17,764.09	Program Management Services
424522	10/15/09	Moodlerooms, Inc.	21,250.00	Districtwide Webhosting Services
424526	10/15/09	NetVersant Solution II LP	14,081.99	Skyline & Cañada Camera Monitoring Services
424537	10/15/09	Rodan Builders, Inc.	164,743.58	CSM Construction Project
424558	10/15/09	Swinerton Management & Consulting	337,517.78	Program Management Services
424585	10/15/09	Employment Development Department	64,113.43	Quarterly Unemployment Payments
424586	10/15/09	Employment Development Department	13,660.72	Quarterly Unemployment Payments
424588	10/15/09	Marriott Walnut Creek	17,759.08	3CBG Conference Balance Payment
424597	10/15/09	Seabury and Smith, Inc.	19,800.00	Districtwide Student Professional Insurance Premium
424599	10/15/09	State Board of Equalization	15,361.00	Use and Sales Tax Payment
424645	10/19/09	Kleinfelder	16,489.90	Skyline Materials Testing and Inspection Services
424656	10/19/09	Pac Gas & Elec Co	24,114.57	Utilities
424665	10/19/09	Strata Information Group	50,504.00	ITS Consulting Services
424696	10/22/09	Hensel Phelps Construction Co.	319,674.00	Skyline Construction Project
424700	10/22/09	Hensel Phelps Construction Co.	2,877,066.00	Skyline Construction Project
424712	10/22/09	McCarthy Building Companies	5,662,547.10	CSM Construction Project
424714	10/22/09	Midpoint International Inc.	32,279.00	Skyline Construction Project
424720	10/22/09	NetVersant Solution II LP	16,777.12	Skyline Camera Monitoring Services
424729	10/22/09	Pac Gas & Elec Co	14,632.02	Utilities
424753	10/22/09	McCarthy Building Companies	629,171.90	CSM Construction Project
424770	10/22/09	Calif Water Service Co	15,738.49	Utilities
424773	10/22/09	Constellation NewEnergy Inc.	11,916.39	Utilities
424774	10/22/09	Constellation NewEnergy Inc.	28,866.75	Utilities
424775	10/22/09	Constellation NewEnergy Inc.	59,486.98	Utilities
424776	10/22/09	Constellation NewEnergy Inc.	132,537.72	Utilities
424784	10/22/09	Vavrinek, Trine, Day & Co.	20,000.00	Districtwide Audit Services
424796	10/26/09	Carrubba, Francesco	16,401.75	Coastside Office Rent
424804	10/26/09	Pac Gas & Elec Co	12,001.52	Utilities
424831	10/29/09	Cornerstone Earth Group, Inc.	16,339.10	CSM Geotechnical Observation & Testing Services
424864	10/29/09	Pac Gas & Elec Co	15,199.04	Utilities
424868	10/29/09	Rodan Builders, Inc.	165,462.05	CSM Construction Project
424869	10/29/09	Salas O'Brien Engineers, Inc.	15,000.00	Skyline HVAC Inspection Services
424887	10/29/09	American Federation of Teachers	57,051.26	Union Dues

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
OCTOBER 1-31, 2009  
WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
424889	10/29/09	Associated Std -Canada	34,587.50	Cañada Student Body Fees
424890	10/29/09	Associated Std-CSM	61,188.50	CSM Student Body Fees
424891	10/29/09	Associated Std-Skyline	47,672.99	Skyline Student Body Fees
424894	10/29/09	C S E A	12,516.98	Union Dues
424900	10/29/09	Comm College League/Calif	41,766.00	Districtwide CCLC Dues
424932	10/29/09	Hartford Retirement Plans Service Center	50,868.84	Tax Shelter Annuities
<u>District Payroll Disbursement (excluding Salary Warrants)</u>				
91347	10/01/09	US Treasury -Union Bank	1,418,488.41	Federal Tax
91409	10/01/09	US Treasury -Union Bank	281,683.50	State Tax
70680	10/21/09	US Treasury -Union Bank	59,638.28	Federal Tax
JE271662	10/31/09	State Teacher Retirement System	606,258.39	STRS Retirement
<u>SMCCCD Bookstores</u>				
105678	10/02/09	ATI	12,355.00	Purchase of inventory
105684	10/02/09	Cengage Learning	64,181.92	Purchase of inventory
105700	10/02/09	Elsevier Publishing Co.	30,834.06	Purchase of inventory
105704	10/02/09	Follett Higher Education	11,006.72	Purchase of inventory
105725	10/02/09	McGraw-Hill Companies	84,008.16	Purchase of inventory
105727	10/02/09	MPS	10,933.90	Purchase of inventory
105741	10/02/09	Pearson Education Inc.	179,901.05	Purchase of inventory
105761	10/02/09	SMCC College District	167,530.95	Salary & Benefits August 2009
105778	10/19/09	Apple Computer	59,810.00	Purchase of inventory
105782	10/19/09	Cengage Learning	20,221.75	Purchase of inventory
105806	10/19/09	John Wiley & Sons Inc	14,407.02	Purchase of inventory
105810	10/19/09	MBS Textbook Exchange	64,024.30	Purchase of inventory
105811	10/19/09	McGraw-Hill Companies	13,483.65	Purchase of inventory
105817	10/19/09	Nebraska Book Co.	102,200.07	Purchase of inventory
105822	10/19/09	Pearson Education Inc.	22,254.25	Purchase of inventory
105835	10/19/09	SMCC College District	10,322.28	Purchase of inventory
105848	10/29/09	SMCC College District	248,601.09	Salary & Benefits September 2009

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
 OCTOBER 1-31, 2009  
 WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
105849	10/29/09	SMCC College District	17,074.73	Purchase of inventory
105890	10/30/09	Nebraska Book Co.	77,543.96	Purchase of inventory
EFT 86078	09/30/09	Board of Equalization	64,417.00	Sales Tax Period to September 2009
		Subtotal	<u>24,362,078.25</u>	94%
		Warrants Issued ≤ \$10,000	<u>1,556,927.65</u>	6%
		Total Non-Salary Warrants Issued	<u><u>25,919,005.90</u></u>	100%
District Accounts Payable		424204-424958, 904654-905197, DD9380-9647	22,027,756.53	
District Payroll		44792-45625, DD53086-DD54493	8,183,192.79	
SMCCCD Bookstores		105670-105914, EFT#86078 and EFT86278	<u>1,518,615.57</u>	
		Total Warrants Including Salaries - October 2009	<u><u>31,729,564.89</u></u>	

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
NOVEMBER 1-30, 2009  
WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
		<u>District Accounts Payable</u>		
009689	11/05/09	Casey Printing, Inc.	27,479.78	Skyline & CSM Printing Services
009691	11/05/09	Dovetail Decision Consultants, Inc.	25,116.05	Districtwide Site Furniture Design Standard Consulting Services
009692	11/05/09	Education Housing Partners, LLC.	16,500.00	Cañada Housing Project Consulting Services
009695	11/05/09	Official Payments Corporation	10,963.11	District Banking Charges/ASP Services
009696	11/05/09	Schneider Electric Buildings Americas, Inc.	11,955.33	CSM Construction Project
009699	11/05/09	SMCCCD Bookstore	46,376.04	Special Programs Books Purchase
009748	11/12/09	Bunton Clifford Associates, Inc.	17,625.35	Cañada Architectural Services
009753	11/12/09	Krueger International	34,118.90	Furniture For CSM & Skyline
009754	11/12/09	Performance Abatement Services, Inc.	50,585.00	Districtwide Hazardous Materials Abatement Services
009756	11/12/09	Siemens Industry, Inc.	21,467.00	Districtwide Fire Alarm Service & Monitoring Services
009760	11/12/09	TRC Engineers, Inc.	15,352.49	Skyline Construction Project
009761	11/12/09	Urtext	18,500.00	Districtwide CPD Consulting Services
009789	11/19/09	CIS, Inc	92,495.00	Districtwide DSA Inspection Services
009791	11/19/09	Dovetail Decision Consultants, Inc.	42,557.64	Districtwide Site Furniture Design Standard Consulting Services
009793	11/19/09	GRD Energy Inc.	21,934.00	Districtwide Commissioning Services
009796	11/19/09	NetVersant Solution II LP	21,850.00	Districtwide Maintenance Services
009799	11/19/09	Shannon - Leigh Associates	15,525.25	CSM Signage Consulting Services
009800	11/19/09	Siemens Industry, Inc.	22,663.00	Cañada NCC Purchase & Installation
009801	11/19/09	SM County Community College District	28,439.17	Flex Spending Account Reimbursement
009803	11/19/09	Snader & Associates	41,469.19	KCSM Equipment Purchase
009805	11/19/09	TRC Engineers, Inc.	14,793.50	Skyline Construction Project
424963	11/02/09	Cypress Mandela Training Center, Inc.	10,000.00	Skyline Clean Energy Careers Project
424985	11/02/09	A.C.C.J.C.	14,130.00	Skyline ACCJC Membership Fees
424992	11/02/09	Public Empl Ret Sys	769,393.71	Health Insurance Monthly Premium
424994	11/02/09	Ramona Munsell and Associates Consulting Inc.	39,111.00	Cañada Grant Writing Consulting Services
424995	11/02/09	S.M.C.S.I.G.	19,220.17	Vision Premium Payment
424996	11/02/09	S.M.C.S.I.G.	146,433.57	Dental Premium Payment
425009	11/05/09	CalPERS	462,283.85	Cal PERS Contribution Advance
425012	11/05/09	Chouinard & Myhre, Inc.	29,776.22	ITS Hardware & Software Maintenance Fees
425014	11/05/09	Commercial Energy of Montana, Inc.	14,074.21	Utilities
425024	11/05/09	Foundation for California Community College	10,000.00	District Grant Writing Consulting Services
425029	11/05/09	Kleinfelder	38,482.00	CSM Materials Testing and Inspection Services
425033	11/05/09	NetVersant Solution II LP	13,333.34	Districtwide Monitoring Services
425047	11/05/09	Strata Information Group	50,504.00	ITS Consulting Services

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
 NOVEMBER 1-30, 2009  
 WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
425061	11/05/09	Calif State Teachers Retirement System	68,815.44	CAL-STRS Cash Balance Contribution
425085	11/05/09	Wells Fargo Bank	270,589.60	District Procurement Card Payment
425097	11/09/09	Swinerton Management & Consulting	19,375.05	Program Management Services
425099	11/09/09	Club One, Inc.	30,000.00	CSM Athletic Center Support Services
425115	11/09/09	Pac Gas & Elec Co	13,269.97	Utilities
425124	11/09/09	Swinerton Management & Consulting	368,125.98	Program Management Services
425132	11/09/09	Hartford Life & Accident Insurance Co.	32,725.64	Life Insurance Premium
425157	11/12/09	Construction Testing Services, Inc.	13,236.53	Skyline Inspection Services
425163	11/12/09	Education Housing Partners, LLC.	878,240.00	Cañada Housing Project Consulting Services
425170	11/12/09	Kleinfelder	40,525.90	CSM & Skyline Materials Testing and Inspection Services
425172	11/12/09	Metro Mobile Communications	17,624.23	District Radio Equipment Purchase
425178	11/12/09	Pankow Special Projects, L.P.	177,332.40	CSM Construction Services
425195	11/12/09	Constellation NewEnergy Inc.	30,616.56	Utilities
425210	11/12/09	Pankow Special Projects, L.P.	19,703.60	CSM Construction Services
425240	11/16/09	Employment Development Department	31,907.32	Quarterly Unemployment Payments
425258	11/16/09	San Bruno Mun Util	11,009.74	Utilities
425262	11/16/09	Xap Corporation	13,887.30	Skyline Student Services Software Application Purchase
425277	11/19/09	CIS, Inc	27,762.50	Skyline DSA Inspection Services
425279	11/19/09	Cornerstone Earth Group, Inc.	39,128.28	CSM Geotechnical Observation & Testing Services
425284	11/19/09	Ebsco	27,745.25	Skyline Library Subscription Purchase
425288	11/19/09	Hensel Phelps Construction Co.	215,009.00	Skyline Construction Project
425289	11/19/09	Hensel Phelps Construction Co.	1,935,081.00	Skyline Construction Project
425297	11/19/09	Mahoney Floors	15,833.00	Cañada Flooring Services
425300	11/19/09	McCarthy Building Companies	6,845,537.70	CSM Construction Project
425301	11/19/09	Metro Mobile Communications	10,122.06	District Radio Equipment Purchase
425306	11/19/09	Nielsen, Merksamer, Parrinello, Mueller & Naylo	12,486.50	Districtwide Legislative Advocacy Services
425312	11/19/09	Parsons Commercial Technology Group Inc.	24,437.50	Districtwide CIP Professional Services
425314	11/19/09	Q Builders, Inc.	32,982.00	Skyline Construction Project
425325	11/19/09	Strata Information Group	50,504.00	ITS Consulting Services
425326	11/19/09	Trust, Jeffrey M.	13,555.00	Districtwide CPD Consulting Services
425327	11/19/09	McCarthy Building Companies	760,615.30	CSM Construction Project
425328	11/19/09	United California Glass Co.	39,686.00	CSM Glass Installation Services
425354	11/19/09	U.S. Postal Services	10,000.00	Skyline Postage Purchase
425358	11/19/09	Vavrinek, Trine, Day & Co.	17,000.00	Districtwide Audit Services
425379	11/23/09	Carrubba, Francesco	16,401.75	Coastside Office Rent
425408	11/23/09	Pacific West Sound	47,395.34	Skyline Theatre Audio System Purchase

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
 NOVEMBER 1-30, 2009  
 WARRANT SCHEDULE GREATER THAN OR EQUAL TO \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
425453	11/25/09	Agilent Technologies, Inc.	57,481.39	Cañada Equipment Purchase
425505	11/25/09	Pac Gas & Elec Co	14,287.27	Utilities
425506	11/25/09	Pac Gas & Elec Co	13,253.95	Utilities
425508	11/25/09	Pankow Special Projects, L.P.	620,687.70	CSM Construction Services
425510	11/25/09	Performance Abatement Services, Inc.	11,340.00	CSM Hazardous Materials Abatement Services
425527	11/25/09	Strata Information Group	50,504.00	ITS Consulting Services
425544	11/25/09	American Federation of Teachers	50,949.95	Union Dues
425547	11/25/09	C S E A	12,418.50	Union Dues
425549	11/25/09	County of San Mateo	22,228.50	CSM Sewer Tax Payment
425572	11/25/09	Hartford Retirement Plans Service Center	51,218.84	Tax Shelter Annuities
425582	11/25/09	Pankow Special Projects, L.P.	68,965.30	CSM Construction Services
<u>District Payroll Disbursement (excluding Salary Warrants)</u>				
91744	11/02/09	US Treasury - Union Bank	1,401,991.40	Federal Tax
91801	11/02/09	US Treasury - Union Bank	278,924.41	State Tax
31667	11/18/09	US Treasury - Union Bank	47,590.89	Federal Tax
JE273132	11/30/09	State Teacher Retirement System	586,282.78	STRS Retirement
<u>SMCCCD Bookstores</u>				
105919	11/17/09	Apple Computer Inc.	17,637.95	Purchase of Inventory
105925	11/17/09	Cengage Learning	11,858.00	Purchase of Inventory
105960	11/17/09	Pearson Education Inc.	118,873.67	Purchase of Inventory
105969	11/17/09	SMCC College District	160,981.18	Salary & Benefits October 2009
		Subtotal	17,990,250.99	94%
		Warrants Issued ≤ \$10,000	1,063,132.77	6%
		Total Non-Salary Warrants Issued	<u>19,053,383.76</u>	100%
District Accounts Payable	424959-425590, 905198-905420, DD9683-DD9832		16,360,182.79	
District Payroll	45626-46423, DD54494-DD55919		7,726,873.23	
SMCCCD Bookstores	105915-155976, EFT#78167		374,032.77	
	Total Warrants Including Salaries -November 2009		<u>24,461,088.79</u>	

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
DECEMBER 1-31, 2009  
WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
		<u>District Accounts Payable</u>		
009863	12/03/09	Computerland	11,833.97	Skyline and Cañada Software Purchase
009866	12/03/09	David L. Gates & Associates	13,506.10	Cañada Construction Project
009869	12/03/09	Education Housing Partners, LLC.	69,892.00	Cañada Housing Project Consulting Services
009876	12/03/09	NetVersant Solution II LP	30,350.83	Districtwide Monitoring Services
009882	12/03/09	SMC College Ed. Housing Corp.	46,315.00	College Vista Monthly Rent
009883	12/03/09	SMCCCD Bookstore	11,446.72	Districtwide Loan to Own Payments
009888	12/03/09	Sutro Tower Inc.	17,173.00	KCSM Transmitter Leasing Fee
009890	12/03/09	VALIC Retirement Services Company	216,154.59	Tax Shelter Annuities
009928	12/10/09	Peninsulators, Inc.	19,155.00	Skyline and CSM Construction Project
009931	12/10/09	SM County Community College District	32,770.75	Flex Spending Account Reimbursement
010420	12/17/09	Bunton Clifford Associates, Inc.	40,287.25	Cañada Architectural Services
010421	12/17/09	CIS, Inc	99,645.00	Districtwide DSA Inspection Services
010425	12/17/09	Dovetail Decision Consultants, Inc.	24,769.84	Districtwide Site Furniture Design Standard Consulting Services
010426	12/17/09	DRB Management Services Corporation	17,520.00	Skyline and CSM Project Management Services
010429	12/17/09	Goodman Marketing Partners Inc.	27,293.37	KCSM Direct Mailing Services
010430	12/17/09	GRD Energy Inc.	21,480.00	CSM and Skyline Commissioning Services
010432	12/17/09	Krueger International	84,426.08	Districtwide Furniture Purchase
010435	12/17/09	Northern Distributing/Clean Source	14,832.05	Custodial Supplies Purchase
010436	12/17/09	Official Payments Corporation	14,065.65	District Banking Charges/ASP Services
010438	12/17/09	Performance Abatement Services, Inc.	96,781.00	Districtwide Hazardous Materials Abatement Services
010441	12/17/09	Schneider Electric Buildings Americas, Inc.	15,625.07	CSM Construction Project
010442	12/17/09	Shannon - Leigh Associates	11,126.50	CSM and Skyline Design Services
010443	12/17/09	SMC College Ed. Housing Corp.	45,215.00	College Vista Monthly Rent
010444	12/17/09	SMCCCD Bookstore	10,959.43	Districtwide Loan to Own Payments
010446	12/17/09	TRC Engineers, Inc.	36,499.58	Skyline Construction Project
010448	12/17/09	Urtext	20,562.50	Districtwide CPD Consulting Services
010449	12/17/09	VALIC Retirement Services Company	254,758.78	Tax Shelter Annuities
425600	12/03/09	Bal-Aire Mechanical Inc.	16,318.54	CSM HVAC Repair Project
425619	12/03/09	Commercial Energy of Montana, Inc.	19,868.78	Utilities
425634	12/03/09	Jefferson Union High School Dist.	35,000.00	Skyline Middle College Implementation Services
425655	12/03/09	Pacific West Sound	129,639.95	Skyline Audio and Lighting System Purchase and Installation
425657	12/03/09	Q Builders, Inc.	29,070.00	Cañada Construction Project
425679	12/03/09	Wausau Tile , Inc.	12,450.22	CSM Concrete Trash Receptacles and Benches Purchase
425696	12/03/09	Hartford Life & Accident Insurance Co.	32,578.94	Life Insurance Premium

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
DECEMBER 1-31, 2009  
WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
425703	12/03/09	Public Empl Ret Sys	770,037.83	Health Insurance Monthly Premium
425704	12/03/09	S.M.C.S.I.G.	19,103.79	Vision Premium Payment
425705	12/03/09	S.M.C.S.I.G.	146,403.31	Dental Premium Payment
425735	12/07/09	San Mateo Union High School District	37,557.85	San Mateo Middle College High School Expenses
425741	12/07/09	Calif State Teachers Retirement System	51,923.64	CAL-STRS Cash Balance Contribution
425742	12/07/09	CalPERS	459,689.44	Cal PERS Contribution Advance
425745	12/07/09	Constellation NewEnergy Inc.	48,198.01	Utilities
425746	12/07/09	Constellation NewEnergy Inc.	26,764.95	Utilities
425748	12/07/09	Constellation NewEnergy Inc.	27,767.41	Utilities
425760	12/07/09	Wells Fargo Bank	234,606.02	District Procurement Card Payment
425762	12/10/09	A.C.C.J.C.	14,130.00	Cañada Annual Dues
425781	12/10/09	County of San Mateo	22,228.50	CSM Sewer Tax Payment
426327	12/14/09	Agresti Electric Inc.	40,265.00	Skyline Electrical Services
426336	12/14/09	Club One, Inc.	15,000.00	CSM Athletic Center Support Services
426337	12/14/09	County of San Mateo	23,037.52	County Legal Consulting Services
426340	12/14/09	E & C Equipment	18,436.94	Cañada Athletic Equipment Purchase
426343	12/14/09	Fastenal Company	10,376.23	Cañada Facilities Equipment Purchase
426351	12/14/09	Parsons Commercial Technology Group Inc.	16,685.00	Districtwide CIP Professional Services
426387	12/17/09	Swinerton Management & Consulting	17,139.88	Program Management Services
426388	12/17/09	Claridge Products and Equipment	17,909.32	CSM Equipment Purchase
426390	12/17/09	Coulter Construction Inc.	11,720.00	Skyline Moving Services
426391	12/17/09	D & B Power Associates, Inc.	16,486.00	Districtwide Warranty Renewal for APC Batteries
426393	12/17/09	Dell Computers	65,216.66	Districtwide Computers and Equipment Purchase
426396	12/17/09	Hensel Phelps Construction Co.	305,477.20	Skyline Construction Project
426399	12/17/09	Governet	50,000.00	Districtwide License Fees
426404	12/17/09	Hensel Phelps Construction Co.	2,749,294.80	Skyline Construction Project
426406	12/17/09	Jomes Hall, APLC	58,028.00	Districtwide Legal Services
426408	12/17/09	Kleinfelder	76,202.35	CSM and Skyline Materials Testing and Inspection Services
426410	12/17/09	Krueger International	301,544.15	CSM Furniture Purchase
426414	12/17/09	McCarthy Building Companies	7,807,171.50	CSM Construction Project
426422	12/17/09	Pankow Special Projects, L.P.	1,128,085.20	CSM Construction Project
426423	12/17/09	Parsons Commercial Technology Group Inc.	12,240.00	Districtwide CIP Professional Services
426427	12/17/09	Robert A. Bothman	289,440.30	Cañada Construction Project
426428	12/17/09	Rodan Builders, Inc.	280,674.78	CSM Construction Project
426435	12/17/09	Swinerton Management & Consulting	325,657.82	Program Management Services
426438	12/17/09	McCarthy Building Companies	867,463.50	CSM Construction Project

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
 DECEMBER 1-31, 2009  
 WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
426440	12/17/09	VKK Signmakers Inc.	13,174.46	Cañada Signs Project
426442	12/17/09	West Coast Arborists, Inc.	166,040.00	Cañada Tree Trimming Project
426450	12/17/09	American Federation of Teachers	47,295.96	Union Dues
426452	12/17/09	C S E A	12,335.20	Union Dues
426480	12/17/09	Hartford Retirement Plans Service Center	58,646.48	Tax Shelter Annuities
426488	12/17/09	Octagon Risk Services, Inc.	17,000.00	Districtwide Workers' Comp Administration
426498	12/17/09	Pankow Special Projects, L.P.	125,342.80	CSM Construction Project
426499	12/17/09	Robert A. Bothman	15,233.70	Cañada Construction Project
426527	12/22/09	Carrubba, Francesco	11,700.00	Coastside Office Rent
426528	12/22/09	Commercial Energy of Montana, Inc.	28,923.48	Utilities
426549	12/22/09	Pac Gas & Elec Co	17,858.36	Utilities
426553	12/22/09	Pac Gas & Elec Co	12,501.60	Utilities
426554	12/22/09	Pac Gas & Elec Co	10,608.96	Utilities
426567	12/22/09	Strata Information Group	50,504.00	ITS Consulting Services
426579	12/22/09	Calif State Teachers Retirement System	41,173.56	CAL-STRS Cash Balance Contribution
426581	12/22/09	CalPERS	458,606.39	Cal PERS Contribution Advance
426593	12/22/09	S.M.C.S.I.G.	146,693.15	Dental Premium Payment
426594	12/22/09	S.M.C.S.I.G.	18,986.70	Vision Premium Payment
426598	12/22/09	Wesco Graphics, Inc.	18,457.92	Community Education Catalog Printing Services
 <u>District Payroll Disbursement (excluding Salary Warrants)</u>				
65961	12/01/09	US Treasury - Union Bank	1,314,719.05	Federal Tax
66014	12/01/09	US Treasury - Union Bank	285,784.61	State Tax
65961	12/17/09	US Treasury - Union Bank	1,290,040.21	Federal Tax
40279	12/28/09	US Treasury - Union Bank	18,310.12	Federal Tax
66031	12/17/09	US Treasury - Union Bank	275,487.50	State Tax
JE274419	12/31/09	State Teacher Retirement System	549,923.74	STRS Retirement
 <u>SMCCCD Bookstores</u>				
106044	12/22/09	Apple Computer Inc.	23,285.10	Purchase of Inventory
106045	12/22/09	Cengage Learning	13,547.86	Purchase of Inventory
		Subtotal	22,983,515.30	94%
		Warrants Issued ≤ \$10,000	1,566,039.04	6%
		Total Non-Salary Warrants Issued	<u>24,549,554.34</u>	100%

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT  
 DECEMBER 1-31, 2009  
 WARRANT SCHEDULE GREATER THAN \$10,000

Check Number	Check Date	Vendor Name	Check Amount	Description
District Accounts Payable		425591-426598,905421-905564,DD9853-DD10458	20,671,791.16	
District Payroll		46424-47208, DD55920-DD47348	8,860,497.90	
SMCCCD Bookstores		105977-106083, EFT#84789	<u>139,917.56</u>	
Total Warrants Including Salaries - December 2009			<u><u>29,672,206.62</u></u>	

**BOARD REPORT NO. 10-2-2CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor  
PREPARED BY: Lily C. Lau, Director of Community Education, 574-6179

**APPROVAL OF COMMUNITY EDUCATION YOUTH PROGRAMS, SUMMER 2010**

The Division of Community Education requests the approval of two summer programs for young people ages 8 to 14 in San Mateo County. The Division plans to offer the College for Kids program at College of San Mateo and Skyline College as part of the District's community outreach activities.

The three-week College for Kids Program will be offered at Skyline College from June 14 through July 1. The program will be offered at College of San Mateo from July 6 through July 22. The courses available at all locations will consist of language arts, mathematics, science, creative arts, computers and physical education. Classes will be taught from 1:30 p.m. to 4:45 p.m. Monday through Thursday with opportunities for students to select three of the available courses.

The fee for the College for Kids Programs will be \$385 per participant. Scholarships will be available for those students needing assistance. The fees will cover the cost of instructors, student aides, supplies, and insurance. The programs will be self-supporting.

**RECOMMENDATION**

It is recommended that the Board approve the Community Education Summer Youth Programs consisting of College for Kids at College of San Mateo and Skyline College, as detailed in the report.

**BOARD REPORT NO. 10-2-3CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor  
PREPARED BY: Lily C. Lau, Director of Community Education, 574-6179

**APPROVAL OF COMMUNITY EDUCATION COLLEGE OF SAN MATEO  
BASEBALL CAMP, SUMMER 2010**

The Division of Community Education requests the approval of summer baseball camps for youth 8 to 12 years of age. The camps will be run in partnership with College of San Mateo's P.E. Department and "Preparing Legends," a vendor specializing in baseball training.

The baseball camps will offer comprehensive baseball instruction including pitching, hitting, defense and base running, intrinsic motivation, speed, agility and core strengthening, nutrition for performance and goal setting for players each week. The camps will run for three weeks: June 21-June 25, July 12-July 16 and July 26-July 30. The camps will meet Monday through Friday, starting at 9:00 a.m. and ending at 3:00 p.m. with a half hour lunch break each day. The camps will be held on College of San Mateo's baseball field. Camp staff will include CSM baseball players. The registration fee for each camp is \$325 per session, with sibling fees of \$275 per session. The fees will cover the cost of instructors, equipment, supplies and insurance. The camps will be self-supporting.

**RECOMMENDATION**

It is recommended that the Board approve the Community Education College of San Mateo Baseball Camps to be held at College of San Mateo, as detailed in the report.

**BOARD REPORT NO. 10-2-4CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor  
PREPARED BY: Lily C. Lau, Director of Community Education, 574-6179

**APPROVAL OF COMMUNITY EDUCATION SOCCER CAMPS, SUMMER 2010**

The Division of Community Education requests the approval of summer soccer camps for youth 5 to 15 years of age. The camps will be run in partnership with Cañada's P.E. department and "World Cup Soccer Camps & Clinics," a vendor specializing in soccer training.

A Classic Camp will offer comprehensive soccer instruction for players of all levels, ages 5-13. Campers will work on basic skills and soccer concepts in the morning and work on teamwork and game situations in the afternoons. An Advanced Players' Camp will be offered for high level players ages 11 to 15 with focus on technique training and skill development in the mornings and strategic and tactical understanding of match situations in the afternoons.

The camps will be offered for four weeks at Canada: June 21-June 25, July 5-July 9, August 2-August 6 and August 9-August 13. The camps will be offered at College of San Mateo for the week of July 12-16. The camps will meet Monday through Friday, starting at 9:30 a.m. and ending at 12:30 p.m. for half day camp and ending at 3:00 p.m. for full day camp with an hour lunch break each day. Early drop off and late pickup is available for a minimal charge. The registration fee for each camp is \$229 for half days and \$269 for full days. The fees will cover the cost of instructors, equipment, supplies, and insurance. The camps will be self-supporting.

**RECOMMENDATION**

It is recommended that the Board approve the Community Education College Soccer Camps to be held at Cañada College and College of San Mateo, as detailed in the report.

**BOARD REPORT NO. 10-2-5CA**

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

**ACCEPTANCE OF 2009-10 MID-YEAR BUDGET REPORT AND  
APPROVAL OF BUDGETARY TRANSFERS AND INCOME ADJUSTMENTS  
FOR THE PERIOD ENDING DECEMBER 31, 2009**

The purpose of the Mid-Year Budget Report is to provide information about the District's financial condition as of December 31, 2009. Reports routinely received separately by the Board, including the quarterly report of Auxiliary Operations (Associated Students, Bookstore, and Cafeteria), the quarterly District Financial Summary (CCFS-311Q Report and District Cash Flow Summary), and the semi-annual requests to approve adjustments to the budget as required by Title 5, are included in this comprehensive report.

The document consists of narrative materials outlining the fiscal activities of the District during the first half of 2009-10, as well as 2010-11 State budget projections and preliminary District budget planning. Also included are year-to-date budget tables for each of the District's funds and locations and supplemental information relating to the budget.

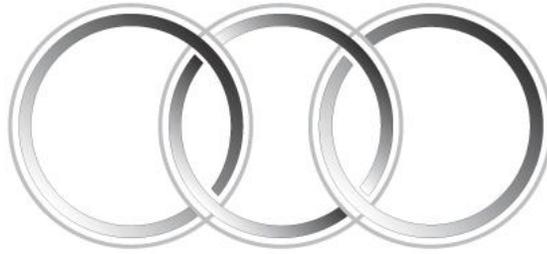
**RECOMMENDATION**

It is recommended that the Board approve budgetary transfers and income adjustments for the period ending December 31, 2009, as outlined in the attached report on pages 10-11.

# SAN MATEO COMMUNITY COLLEGE DISTRICT 2009-10 MID-YEAR BUDGET REPORT



<http://www.smccd.edu>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2009-10**  
***Mid-Year Budget***  
***Report***

**Board of Trustees**

Patricia Miljanich, *President*  
Dave Mandelkern, *Vice-President-Clerk*  
Helen Hausman  
Richard Holober  
Karen Schwarz  
Virginia Medrano Rosales, *Student Trustee, 2009-10*

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

# San Mateo County Community College District 2009-10 Mid-Year Budget Report

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## 2009-10 Mid-Year Budget Summary

The Mid-Year report provides information about the status of the District's Unrestricted General Fund, as well as summary information about other District funds. It also provides an overview of the Governor's January budget proposal for fiscal year 2010-11.



On January 8, 2010, Governor Schwarzenegger released his proposed budget for fiscal year 2010-11. He also declared a fiscal emergency and called for a special legislative session asking the legislature to act quickly and begin looking at the solutions he proposed. The proposal acknowledges that the size of the State deficit over 18 months is estimated at \$18.9 billion which includes \$6.6 billion for the current 2009-10 year and \$12.3 billion for the 2010-11 budget year (\$3.4 billion from decline in revenue; \$4.9 billion from federal and state lawsuits; \$2.3 from erosions in previously enacted solutions; \$1.4 billion from other population and caseload growth). Creating an additional \$1 billion reserve is part of the Governor's package of solutions which outlines 40% of federal funding relief, another 40% in reductions to State spending and 20% in fund shifts which includes a transportation tax and a proposal to put ballot measures to the voters by June 2010 similar to those made in May 2009.

Despite the ongoing State deficit, the Governor pledged his support for education and, therefore, he did not make further reductions to the K-14 education budget. He states that he is maintaining funding of Proposition 98 at the minimum guarantee level to community colleges for 2009-10 and 2010-11.

The SMCCCD has been actively engaged in dialogue at the Colleges to address the District shortfall. Regular and special meetings have taken place at various venues Districtwide with stakeholders to arrive at strategies for dealing with the massive cuts. Updates from the Chancellor, Chief Financial Officer, and the three College Presidents are regularly sent out whenever budget news is received from Sacramento. Budget forums were conducted at the three Colleges for faculty, staff, students and community members during the fall semester and will continue into the spring semester.

The expected mid-year cuts from the State have not yet materialized and may be addressed as part of the 2010-11 budget package. The District has already planned and instituted budget reductions in anticipation of budget challenges at the State level. It is important to note that the Governor's preliminary budget is only the starting point in a long budget process that culminates with an enacted budget sometime during the summer months.

### The Governor makes the following recommendations affecting community colleges for 2010-11:

- **2.2% enrollment growth (\$126 million)** funding approximately 26,000 FTES due to enrollment demand
- **-0.38% (negative) COLA (\$-22.9 million)** due to declines in labor and fuel costs
- **No change in student fees**, remains at **\$26/unit**
- **Increased Categorical flexibility** to shift funds among various categorical programs as well as relief from programmatic requirements adding EOPS, Fund for Student Success (MESA, PUENTE, and Early College High School) and Basic Skills to the list of programs subject to the flexibility programs
- **\$10 million reduction** each from Part-time faculty compensation and EOPS (Extended Opportunity Programs and Services) programs
- **\$20 million increase for Career Technical education under SB70** enacting clean-up legislation to clarify that CTE funding is not subject to categorical flexibility provision
- **2010-11 property tax adjustment** assuming property tax decline
- **Suspension of all Mandates** that have been filed at the Commission on State Mandates
- **Suspension of new awards for the Cal Grant Competitive program (\$-45.5 million)**

## State News

State Chancellor Jack Scott described the Governor's proposed 2010-11 State budget as bleak. A variety of strategies were proposed to close the budget gap. Major solutions include:

- *Cuts to Health programs (\$2.9 billion)*
- *Extensive cuts to Welfare programs*
- *Cuts to Corrections (\$1.2 billion)*
- *Assumed \$6.9 billion increase in federal aid*
- *Extension of temporary tax increases adopted as part of 2009-10 State budget*
- *Delay in implementation of tax breaks adopted as part of 2009-10 State budget*

The end to California's budget woes does not appear to be in sight. The enormous deficit is expected to linger for a few more years. The budget gridlock that has gripped Sacramento is ongoing. The daunting challenges in the coming months will once again produce another delayed signing of the State budget. Special sessions, legislative hearings and debates will occur in the spring before the Governor releases his May Revise.

The State economic outlook remains uncertain. Many economists concur that 2009 was the year of the worst recession since the Great Depression. Although the State's economy has been showing slow signs of recovery (i.e. stabilization of the housing sector), the double digit unemployment rate remains at its highest level in decades. According to the Employment Development Department, California's unemployment was 12.4% in December. Forecasters project continued weak State general fund revenues.

Two weeks after the Governor released his proposal, State Controller John Chiang sent a letter to lawmakers warning that although the cash condition is better than last year, the State will be facing a cash shortage similar to last year. Failure to act on the proposed solutions quickly will once again result in issuance of IOUs as early as July 2010.

Although student fees for community colleges remain the same in the budget proposal, the Systems Office and the Community College League of California (CCLC) are predicting an increase from \$26 to \$30-\$32 per credit unit. The CCLC supports an increase to avoid deeper cuts in categorical programs.



The Legislative Analyst's Office (LAO) released its Overview of the Governor's Budget on January 12, 2010. As the non-partisan office providing fiscal and policy information to the Legislature, it conducts a thorough assessment of the proposal. It offered mixed reviews on the budget plan: (1) it is a reasonable estimate of the problem containing some downside risk; (2) relies too heavily on federal funding relief (\$7 billion is not realistic); (3) has significant legal risk on some proposals; (4) some proposals may not generate the level of savings assumed; (5) time is of the essence given that many proposals require time to implement; (6) revenue actions must be part of the budget solution; and (7) a multi-year approach is needed to restore the State's finances.<sup>1</sup>

In the event the federal government does not provide the relief requested, the Legislature would have to approve "triggering" of alternative solutions such as additional expenditure reductions, tax cut delays and tax credit suspensions or reductions as necessary. Non-federal solutions include "transportation funding shift and a variety of other state funds to pay for General Fund expenses." The severity of the budget problem over the last two years forces the Legislature to address it as ongoing rather than one-time.

Proposition 98 spending stays flat under the Governor's plan. The plan provides \$49 billion in 2008-09 (a reduction of \$83 million); \$49.9 billion in 2009-10 (a reduction of \$568 million); \$50 billion in 2010-11 (an increase of \$103 million). The plan also seeks a waiver from federal maintenance-of-effort (MOE) requirements.

<sup>1</sup> Overview of Proposition 98 Budget by the Legislative Analyst's Office, p.3

The LAO says that this funding pattern might be all the State can afford, adding that the “claim of meeting the minimum guarantee is based on the administration’s interpretation of the State Constitution, but that the State’s Proposition 98 obligations could be significantly higher under other interpretations”.<sup>2</sup>

While the Governor’s proposals for community colleges appear to be a welcome relief, it will be a long, tough road for educators to protect the proposals from further cuts. The Governor and economic experts believe that investing in education is a vital part of California’s economic recovery. Other government sectors that suffered significant reductions will lobby to make cuts to other sectors such as education. The SMCCCD community has been encouraged to contact their legislators to support community colleges.

## District Status

In his fall message to District faculty, students, and staff, Chancellor Galatolo summarized the impact of the State budget to the San Mateo County Community College District.

- *The District cut 10% from its 2009-10 budget – it is still not balanced.*
- *The District is planning to make an additional 10%+ reduction during 2010-11.*
- *Total cut from 2009-11 is ±\$25 million from our Unrestricted General Fund budget.*
- *In 2009-10, 66 positions have been removed out of a permanent work force of 903 full-time employees and projects that a similar number of positions will be removed in 2010-11.*
- *Hundreds of part-time faculty and staff positions have been (will continue to be) eliminated.*
- *Last summer, demand for enrollment grew by 14% and the wait list grew by 70%.*
- *In fall 2009, despite the reduction of many sections, enrollment grew by 12% and the waitlist grew by 54%. That translates to more than 4,000 students being on a waitlist for fall classes.*
- *Distance education course enrollments have increased by 30%.*
- *Although reductions for 2010-11 have not been completed, Colleges will offer significantly fewer sections over the summer session – as much as 50% less at one College alone. Some courses and programs will be consolidated and offered on only one campus; some programs will be temporarily suspended or eliminated entirely; library hours, counseling services and technical and clerical support for the Colleges will be reduced.*
- *The Colleges have experienced a significant increase in student applicants who initially planned to attend four-year colleges and universities, but were turned away by the universities due to their own reduction in admissions.*
- *Based on these enrollment numbers, we can positively state that classes at all three Colleges are larger this fall than any time before; some students were unable to get into classes at all.*
- *We experienced the largest distribution of financial aid in our history – more than \$1,250,000 was the first of two payments disbursed in the fall semester. In addition, our students received enrollment fee waivers valued at \$1,282,000 million.*
- *Categorical programs, which are targeted to assist our economically deprived and most needy students, have been slashed by the State by more than 50% on average. The Colleges have lost \$5 million in categorical funds in 2009-10 alone.*
- *The State has already increased student enrollment fees 30%, from \$20 to \$26 per unit. The Legislative Analyst’s Office is recommending a 100% increase for the coming year. These fee hikes will cause hardship for some students and prevent others from attending college.*
- *The current Legislature (through AB-551 Furutani) is proposing that 25% of local property taxes be permanently shifted away from community college districts.*

Chancellor Galatolo continues to send out regular updates to the College community on the current budget situation. His Opening Day presentation outlined the course for the San Mateo County Community College

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<sup>2</sup> The Community College Update by School Services, Inc., January 15, 2010

District for the academic year 2009-10. During that presentation, he predicted that the State will face a \$20 billion budget deficit. In a recent email, he stated that the District has been proactive and expected much of what is contained in the Governor's proposal.

The District has already planned and instituted budget reductions for 2009-10 in anticipation of budget issues at the State level. The Colleges and District Office each developed plans to reduce their 2009-10 allocations by 10%. In the fall, the Colleges convened discussions through their budget and planning committees to arrive at recommendations submitted to their College Presidents (Tom Mohr—Cañada; Mike Claire—College of San Mateo; Victoria Morrow—Skyline) to deal with another 10% reduction to their 2010-11 allocations. The plans and strategies were presented to the Board of Trustees during the Board retreat at the end of January. The Board will deliberate and consider these recommendations in the coming weeks.

Based on the Governor's January proposal, the Chancellor recommended to the Board of Trustees that the District not take any further actions and wait until the Governor's May Revise when revenue and expenditure assumptions are firm and reductions to the community college system are more clearly defined.

In December 2009, the Board of Trustees issued a Reaffirmation of Core Values and Principles to guide the District in the months and years ahead. The Board believes that adherence to these core values and operating principles will continue to support the District and advance the interests of students, faculty, staff and the San Mateo County community.

### **Reaffirmation of Core Values and Principles**

#### **Board of Trustees**

#### **San Mateo County Community College District**

#### **December, 2009**

Public higher education in California is facing the most difficult and challenging budget environment experienced in the State since the passage of Proposition 13 in 1978. The three Colleges and the District Office are currently engaged in a process to determine the budget cuts that will be necessary in order for the District to have a balanced budget in 2010-11. This follows the 10% reduction that was made last year; budget and political experts are predicting a \$21 billion shortfall over the next 18 months (through June 30, 2011). The Board of Trustees recognizes that dealing with the impact of one more year of budget reductions and related uncertainties will be extremely difficult for faculty, staff and students of the San Mateo County Community College District. The decisions we face will not be easily made and likely will not satisfy everyone. Given these realities, the Board reaffirms its commitment to the following core values and principles of the District:

- **Student-Centered Mission:** The Board places top priority on our core mission of providing transfer education and workforce training to as many students as possible. Basic skills classes which are focused on preparing our students for our core mission courses as noted above are also necessary and appropriate. While lifelong learning classes have long been an important part of the community college mission, in the current situation, these courses cannot assume the same importance as transfer and workforce development courses.

In our current economic reality—with high jobless rates and four-year colleges and universities reducing their course offerings—many more students are turning to community colleges as their last opportunity to obtain a higher education and we must be able to respond to this demand. Therefore, the most important consideration as budget reductions are proposed is whether or not the proposed action will unnecessarily reduce our core mission courses in transfer and workforce development.

The Board recognizes that low-enrolled courses; classes and programs that are outside of the core mission of transfer and workforce training; and courses and programs that no longer meet student or employment

demand will have to be reduced or eliminated. The Board also expects that, when possible, the Colleges will work together to consolidate under enrolled classes or programs in order to preserve opportunities for our students.

The Board expects that the Colleges and the District Office will examine all items in the budget to evaluate whether they are essential and whether they contribute to student instruction in our core mission areas and reduce or eliminate those items that do not contribute (e.g., travel, conferences and other discretionary items). Preserving core mission courses and programs must be our highest priority.

The Board acknowledges the commitment of faculty members who have increased their class sizes in order to accommodate as many students as possible. It is this type of commitment to students that has distinguished our District as a student-centered and first-rate institution.

Student support services and staff are also important and help ensure the success of our students in their pursuit of a postsecondary education; however, the Board believes that, in order to preserve the greatest number of classes and programs to meet student demand, the College District may need to reduce, consolidate and/or automate student support services.

- **Support for Innovation:** The Board believes that its long-standing support for innovation and creative solutions to problem solving is essential for the overall advancement of the District; this support is even more important during difficult economic times. The Board will aggressively encourage the pursuit of innovative efforts that result in preservation of classes and programs for students, such as the development of partnerships and cost-sharing programs with local schools, businesses and other public agencies; additional grant writing; moving lifelong learning classes to Community Education; and other entrepreneurial endeavors.
- **Employment Philosophies:** The Board subscribes to the principles of human resource management which promote: equal access; equal opportunity; equal treatment and fairness; staff development and training opportunities; fair compensation and accountability. The Board reaffirms the long-standing District policy that it always seeks to employ the very best qualified applicant for each job and does not make decisions about employment, retention, compensation, promotion, termination or other employment status which would discriminate on the basis of race, color, religion, national origin, age, gender, disability, marital status, sexual orientation, medical conditions or other similar factors.
- **Shared Governance:** The Board is deeply committed to the shared governance process as it has been established in this District, and believes that this process can produce decisions that are comprehensive, fair and in the best interests of students, the community and employees. The Board encourages and expects the participation of all constituents in shared governance and recognizes shared governance as the means for having the voices and opinions of various constituencies heard.
- **Final Decision-Making Authority:** In this shared governance environment, the Board, as the elected representatives of the people of San Mateo County, will ultimately make the final decision regarding budget reductions based upon what it believes is in the best interests of the District as a whole. In reaching its decisions, the Board acts independently, but considers the informed viewpoints of all participants and constituencies; it relies on the research, advice, and experience and management expertise within the District.

The Colleges are working to demonstrate the alignment of their mission and goals with these values and principles.

With budgets getting tighter than ever, the District is looking at alternative revenue streams and awarded a contract with Godbe Research to conduct a survey and gather information regarding the feasibility of local tax

options such as a parcel tax, maintenance assessment and bond measure. Results of the study revealed that county residents are in favor of supporting an annual parcel tax (78%) and/or a bond measure (60%). District officials are encouraged by the survey and will be studying courses of action in the next few weeks.

The State budget assumed that an estimated \$130 million in Federal Stimulus or American Recovery and Reinvestment Act (ARRA) State Stabilization funds would be available to the community colleges in 2009-10 to partially offset budget cuts on a one-time basis. However, after final calculations from the Department of Finance, the ARRA funding dropped to \$35 million (less than one-third the original amount). In November, the State disbursed the one-time ARRA funds after receiving final certifications from all districts. The SMCCCD received a lump sum payment of \$507,922 and the funds were used to pay for prior expenditures already incurred during the fiscal year via an “accounting” transfer of funds. A report was submitted to the State Chancellor on November 30 stating how the funds were used. The District used the funds to mitigate the drastic cuts to categorical programs such as EOPS/CARE, DSPS, Matriculation and other programs that suffered significant reductions.

**District Enrollment**

As long as the District is not basic aid, enrollment is an important factor that affects funding. For many years, the District faced a funding dilemma due to low enrollment. Growth funds provided by the State and allocated to the Colleges resulted in a variety of outreach activities and several other initiatives by the Colleges. Consequently, District enrollment has steadily increased since 2006-07. Ironically, the District now faces the opposite dilemma as it struggles to live within budget constraints. Since the State fiscal crisis surfaced last year, the District is now forced to scale back on efforts to increase enrollment and stay within the District funded enrollment cap. Once the District reaches cap, the State no longer funds FTES beyond the maximum level. Based on current enrollment numbers, the District is projecting approximately 1400 FTES that will not be funded for 2009-10 which translates to \$6 million.

Compared to spring 2009, spring 2010 shows increases at all three Colleges—Cañada is 9.6%, CSM is 7.4% and Skyline is 11.3%. At the end of the last day to add, productivity at Cañada was 559, CSM was 569 and Skyline was 623 which are all above the statewide standard of 525. This indicates maximum efficiency and classrooms filled to capacity as faculty try to accommodate many students as possible in the classrooms.

A detailed historical chart of FTES is located on Pages 80-81.

FTES	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10 Goal	2009-10 P1
Cañada	4,061	4,195	4,255	4,452	4,774	4,734	5,256
CSM	8,941	8,669	8,791	9,085	9,354	9,101	9,300
Skyline	6,970	6,887	6,801	7,330	8,139	8,126	8,837
District	19,972	19,751	19,847	20,867	22,267	21,961	23,392
%	-2.47%	-1.11%	.49%	5.14%	6.71%	-1.38%	5.05%

As has been past practice, the Colleges have reduced low-enrolled sections. The Colleges are actively engaged in evaluating programs. Preparations for the much anticipated shortfall began in spring 2009. Through a variety of venues, in forums and budget committees, there are ongoing discussions to tie budget strategies with institutional goals. Program viability is ongoing at all the Colleges to determine alignment with their goals and mission.

With the California State University and University of California systems limiting student admissions and raising tuition fees, along with neighboring districts cutting back on courses, enrollment at the three Colleges is expected to grow.

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

**End of First Day of Classes**

Wednesday, January 20, 2010 (Used data from the day after due to cancelled classes on the first day of classes).

	Cañada		CSM		Skyline		SMCCCD	
Overview	Count	Change	Count	Change	Count	Change	Count	Change
Course Enrollments	16,246	13.1%	26,961	4.2%	24,732	2.7%	67,939	5.6%
College Headcounts	6,819	8.8%	10,980	5.5%	9,655	1.6%	27,454	4.9%
FTES*	2,135	8.1%	3,855	3.6%	3,498	4.2%	9,488	4.8%
Load**	559	9.6%	569	7.0%	623	11.3%	585	9.1%
Sub-Populations	Count	Change	Count	Change	Count	Change	Count	Change
First-Time	288	16.6%	327	-11.1%	236	-19.7%	851	-6.4%
First-Time Transfer	427	6.8%	832	-3.6%	601	-15.8%	1,860	-5.9%
Returning	554	-7.5%	803	-0.2%	624	-23.8%	1,981	-10.9%
Returning Transfer	347	22.6%	564	-13.9%	461	-10.7%	1,372	-5.6%
Concurrent K-12	186	-4.6%	449	34.0%	232	11.5%	867	17.5%
Continuing	5,017	10.4%	8,003	8.5%	7,500	7.8%	20,520	8.7%

Source: Hyperion Enrollment Static Reports

For this report, Course Enrollments, FTES, and Load are based on DESR-history files. Select 200908 Census Day and then select either Census Enrollment or FTES & WSCH or Section & Load.

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

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

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

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

...WSCH: Weekly Student Contact Hours

.....FTE: The Full-Time Equivalent faculty count is determined by a set of rules provided to each college at the time the data are requested.

Generally, the figures are the decimal fraction of the teaching hours or units (whichever is standard at a given college) ascribed to the faculty member for teaching work done. Non-teaching time is specifically excluded so that it does not affect the value of the data. Work done by non-certificated personnel is not included.

**SMCCCD 2009-10 & 2010-11 Budget Planning**

The Board of Trustees approved the 2009-10 Budget and Planning Calendar, which can be found on Pages 82-84 in January. The District Committee on Budget and Finance will be reviewing preliminary income assumptions and expenditure plans for 2010-11 in the next few weeks. In addition, aspects of the current Resource Allocation Model are being reviewed and examined by the committee. The current model addresses District needs for a fair, equitable, predictable and stable model that takes into account enrollment growth.

The District’s 2009-10 first Principal Apportionment (P1) report is a useful tool for projecting current and future FTES revenue. However, the pressures of having limited funding, along with uncertainties surrounding the State budget, have made it challenging to proceed with collective bargaining negotiations regarding economic items with cost implications to the District.

**Tax Revenue Anticipation Notes (TRANS)**

Due to the triple flip and consequent ERAF shortfall in San Mateo County, the portion of the District’s revenues coming from State funds has increased from \$0 to almost \$33 million, meaning that some funds are coming from the State every month. Property taxes to support the District’s operation are received in December and April of each year. Apportionment deferrals are expected to continue into the budget year; therefore, the District is preparing to issue TRANS as high as \$30 million to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. In prior years, the District has issued \$14 to \$30 million in tax exempt notes to cover the District’s needs.

**Increased Costs**

Annual movements on the salary schedule for all employees generally add a 1% cost to the budget. Increased expenditures for employee benefits will be included in the 2010-11 expenditure plans as budget planning commences. On January 1, 2010 health care premiums increased an average of 5.79% for all plans. The largest increase was to PERS Care (15.8%). Vision and Delta HMO rates remained the same level as last year and Delta Care (PMI) increased 3.19%.

The projected Public Employees Retirement System (PERS) employer contribution rate for 2010-11 is 10.2% according to the School Services dashboard. The current 2009-10 rate is 9.709%. The PERS Board will not adopt an official rate until their Board meeting in May. Recent investment losses, increased employer payrolls, and benefit enhancements with the enactment of SB400 have caused PERS to increase contribution rates. Changes to the rate can significantly increase District costs. The State Teachers Retirement System (STRS) Defined Benefit rate has remained at 8.25%. Although the STRS rate has not increased over the last few years, it is projected to increase to a maximum of 14.25% in the future.

The addition of new buildings will increase utility costs as well as property insurance costs.

<b>District Committee on Budget and Finance members:</b>	
Kathy Blackwood	District
Chief Financial Officer	
Rick Ambrose	CSM
Academic Senate	
Eloisa Briones	Skyline
Budget Office	
Jacqueline Gamelin	CSM
AFT	
Jim Keller	District
Executive Vice Chancellor	
Maggie Ko	CSM
Classified	
Barbara Lamson	Skyline
Classified	
Vickie Nunes	Cañada
Budget Office	
Martin Partlan	Cañada
Academic Senate	
Virgil Stanford	CSM
Budget Office	
Terry Watson	Cañada
Classified	
Linda Whitten	Skyline
Academic Senate	
Jozsef Veres	Cañada
AFSCME	
Student representatives from each campus	

**2009-10 Mid-Year Budget Status**

**Revenues**

The District’s revenue received to date is \$82,897,668 or 76.43% of the total revenue budget. This larger than normal amount is due to the one-time Federal ARRA funding and advance property tax dollars received in December.

<b>Unrestricted General Fund Revenue</b>	<b>2009-10 Budget</b>	<b>12/31/2009 Actuals</b>	<b>% of Total Budget</b>
Base Revenue	\$102,049,354	\$78,691,057	76.79%
Lottery	2,399,161	539,651	22.5%
State PT Faculty Compensation	257,548	361,290	140%
Apprenticeship	221,148	81,100	36.68%
Non Resident Tuition	1,551,466	613,568	39.55%
Interest Income	1,000,000	736,072	73.61%
Miscellaneous	995,500	1,874,930	224.64%
<b>Total Projected Revenue</b>	<b>\$108,474,177</b>	<b>\$82,897,668</b>	<b>76.43%</b>

**Expenditures**

The District’s expenditures to date are \$53,240,532 or 44.18% of the total expenditure budget which is equivalent to the percentage for the same period last year.

<b>Unrestricted General</b>	<b>2009-10 Budget</b>	<b>12/31/2009 Actuals</b>	<b>% of Total Budget</b>
Cañada College	\$16,539,948	\$8,770,041	53.03%
College of San Mateo	33,091,267	17,097,069	51.67%
Skyline College	26,558,659	13,983,778	52.65%
District Office	17,243,829	7,429,068	43.08%
Central Services	27,072,404	5,960,576	22.02%
<b>Total Expense Budget</b>	<b>\$120,506,108</b>	<b>\$53,240,532</b>	<b>44.18%</b>

The financial tables in this report include actual expenditures for each fund and location as of December 31, 2009 as well as comparisons to three previous years. Note that in addition to District wide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year (i.e. formula adjustments and office hours).

**Transfer of Funds**

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

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

**General Fund (Unrestricted) – Fund 1**

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

1000	Academic Salaries	\$1,588,211
2000	Classified Salaries	(1,042,193)
3000	Employee Benefits	365
4000	Supplies and Materials	952,672
5000	Operating Expenses	(1,025,151)
6000	Capital Outlay	21,239
7000	Other Outgo	<u>11,400</u>
Total		\$510,813

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

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

8100	Federal Revenues	\$507,922
8800	State/Local Revenues	\$ 1,910
8900	Other Sources	<u>981</u>
Total		\$510,813

Changes in revenue budgets are primarily the result of revenue from one-time ARRA funding, surplus sale proceeds and other income.

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

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

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

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants as well as some budget revisions to existing programs. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 44.

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

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

**Capital Outlay Projects Fund – Fund 4**

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

2000	Classified Salaries	3,965,344
4000	Supplies and Materials	205,717
5000	Operating Expenses	640,081
6000	Capital Outlay	22,619,240
7000	Other Outgo	<u>1,000,000</u>
Total		\$28,430,381

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

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

8600	Local Revenues	\$28,289,665
8800	Other Sources	<u>140,717</u>
Total		\$28,430,381

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

**Child Development Fund – Fund 6**

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

4000	Supplies and Materials	\$(100)
5000	Operating Expenses	<u>100</u>
Total		\$-0-

A budget transfer was posted to reclassify an expense account.

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

8100	Federal Revenues	\$-0-
8900	Local Revenues	<u>-0-</u>
Total		\$-0-

There were no new revenues received for the first half of the fiscal year.

**Trust Fund (Student Aid) – Fund 7**

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

7600	Payments to Students	\$152,418
Total		\$152,418

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

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

8900	Other Sources	\$152,418
Total		\$152,418

**Other Funds**

**Self Insurance Fund**

The Self Insurance Fund (Page 40) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code. Mid-year expenditures of \$401,075 include salary costs and insurance premiums, and transfers into the fund are from Workers’ Compensation benefits.

**Debt Service Fund**

The purpose of a Debt Service Fund (Page 42) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue comes from general obligation bonds.

**Restricted General Fund**

The Restricted General Fund (Pages 45-49) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs.

### Health Services Fund

Mid-year Health Services fee revenue increased from \$836,207 in 2008-09 to \$927,865 in 2009-10. The \$91,658 increase can be attributed to enrollment growth as well as the annual dollar increase. In 2005-06, AB982 removed from the Education Code the BOG student fee waiver program for low-income students. As in prior years, low-income students pay the Health Services fee, but many receive financial aid which covers the fee.

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

### Parking Fund

The current parking fee for a full semester is \$40 which is the maximum amount permitted by the Education Code. The Summer session fee remains at \$20. The daily permit increased from \$1 to \$2 in 2008-09. In addition, a two-term Fall/Spring semester parking permit is available for \$70. The increase in fees last fiscal year brings SMCCCD fees consistent with neighboring colleges in order to reduce the annual operating deficit. In accordance with State law, students eligible for a Board of Governor's Grant that waives their enrollment fees pay only \$20 per semester for a parking permit. The increase does not affect those students.

Mid-year parking fee revenue increased from \$1,051,695 in 2008-09 to \$1,128,797 in 2009-10. Parking permit fee revenue increased by 9% and parking citation fee revenue increased substantially by 75% which is a result of enrollment growth as well as citations issued at staff and student parking lots at the three Colleges. The consolidation of the Public Safety Department at the District Office beginning January 2009 has resulted in a more coordinated effort throughout the District to enforce parking regulations by security officers.

### **Capital Projects Fund**

The Capital Projects Fund is a restricted fund and reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. A project list can be found on Pages 52-53. The adjusted budget is \$138,353,791. Project expenditures as of December 31 were \$77,003,174 with transfers of \$1,000,000.

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

### Capital Improvement Program

The focus of the Capital Improvement Program 2009-2010 continues to be the refinement of the design and continuing active construction of the College of San Mateo Design-Build Project and the Skyline College Design-Build Project. These projects, which comprise approximately 70% of the value of the District's second phase of the Capital Improvement Program (CIP2), are proceeding according to schedule. In addition to these major projects, planning and construction continues on renovation projects and construction is active at all three campuses.

Staff continues to revise and update the master schedule and the master budget of the Capital Improvement Program to coincide with the funding and programming requirements of the CSM and Skyline College Design-Build Projects, as well as State and locally funded modernization projects. Compilations of site-specific activities, which have recently been completed or are currently in design, pre-construction, or construction, are listed below. Construction dates listed reflect currently planned schedules as of February 2010, but are subject to change.



*Images of Cañada College Entablature and Cañada Vista*

**Completed Projects** – The following projects were completed at the end of 2009:

- Buildings 2,3,16,1,18 Exterior Painting
- Campus Tree Trimming Project

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

- Cañada Vista Faculty/Staff Housing
  - Construction Period: April 2009 - Fall 2010
- Buildings 5,6 Student Center/Classroom Modernization (State funded)
  - Contract Award: January 13, 2010
  - Construction Period: February 2010 - Summer 2011

**Active Pre-Construction Projects** – The following projects are in the planning and design stage:

- Electrical Infrastructure Upgrades
  - Pre-Construction and Design: Spring 2010 - January 2011
  - Bidding: Spring 2011
  - Construction Period: Summer 2011 - January 2012

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following projects will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- Building 1 Gymnasium Modernization
  - Approved in the 2008-09 cycle, but not funded. Funding depends on the passage of a State capital outlay bond measure in November 2010.
- Building 13 Instructional Building Modernization (Final Project Proposal)
- Building 3 Fine Arts Modernization - Phase 2 (Initial Project Proposal)



*Construction Photos of CSM Building 10 College Center and Building 5 Health & Wellness*

**Completed Projects** – The following projects were completed in Summer and Fall 2009:

- CIP2 Design-Build Project
  - Demolition of Buildings 10, 11, 13
  - Central Chiller Plant
  - Building 4 “Stelevator”
  
- Buildings 12,15,17,34 Design Build Modernization
  - Building 15 (Faculty and Student Leadership) and Building 17 (Faculty) occupied January 2010

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

- CIP2 CSM Design-Build Project
  - New Building 5 Health and Wellness/Aquatic Center
    - Construction Period: Fall 2008 - Spring 2010
  - New Building 10 College Center
    - Construction Period: Spring 2009 - Spring 2011
  - Site Work Improvements
    - Construction Period: Spring 2009 - Spring 2011
  
- Building 9 Restroom Remodel
  - Construction: Fall 2009 - Spring 2010
  
- Buildings 12,15,17,34 Design-Build Modernization
  - Building 12
    - Construction Period: Spring 2010 - Summer 2010
  - Building 34
    - Construction Period: Spring 2011 - Summer 2011

**Active Pre-Construction Projects** – The following projects are in the planning stages at CSM:

- North Gateway Project (Demolition of Buildings 21 through 29)
  - This State funded project has been approved and funded by the State Chancellor’s Office and has been approved by the Division of the State Architect (DSA)
  - Bidding is anticipated in May 2010 with contract award in July 2010

**Future State Capital Outlay Funded Projects**

The State has informed the District that the following projects will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- CSM Building 8 Gymnasium Modernization (Final Project Proposal)
- CSM Building 12 Renovation (Initial Project Proposal)
- CSM Building 19 Emerging Technologies Center (Final Project Proposal)



*Skyline College Building 4 (Multicultural, Cosmetology & Administration) & Building 11 (Automotive Transmission)*

**Completed Projects** – The following projects were completed in Fall 2008 and Spring 2009:

- Replacement of Facilities Maintenance Center
- Building 1 Ceramics Lab
- Building 5 Library Learning Center Facelift
- Building 1 Theatre Equipment Upgrade

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

- Construction Phase CIP2 Skyline Design-Build Project
  - New Building 4 Multicultural Center, Cosmetology, Administration & Classroom
    - Construction Phase: Spring 2009 - Spring 2011
  - New Building 11 Automotive Transmission Facility
    - Construction Phase: Spring 2009 - Spring 2011
  - Site Work Improvements
    - Construction Phase: Spring 2008 - Spring 2011

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

- Building 1 Skylights Replacement & Waterproofing
  - Pre-Construction and Design: Spring 2009 - Fall 2009
  - Bidding: April 2010
  - Construction Period: Summer 2010
- Electrical Infrastructure Upgrades
  - Pre-Construction and Design: Fall 2009 - Spring 2011
  - Bidding: Summer 2011
  - Construction Period: Summer 2011 - January 2012

**Future State Capital Outlay Funded Projects** – The State has informed the District that the following projects will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- Skyline Building 1 Fine & Performing Arts Modernization (Initial Project Proposal)
- Demolition of Seismic Hazardous Buildings and North Campus Improvements (Final Project Proposal)
- Skyline College Wellness Center - New Construction (Final Project Proposal)
- Skyline College Workforce and Economic Development Prosperity Center (Initial Project Proposal)



**Future State Capital Outlay Funded Project** –The State has informed the District that the following project will compete in the 2011-2015 fiscal year State Capital Outlay cycle:

- District wide Data Center - New Construction (Initial Project Proposal)

Historically, the District would know which of our Initial Project Proposals (IPPs) and Final Project Proposals (FPPs) have been approved by November of the cycle. However, due to the current State budget challenges, the District has not yet received formal feedback on its 2011-2012 plans, submitted on July 1, 2009. The District anticipates receiving feedback sometime in March 2010.

Planning for the 2012-2016 State Capital Outlay Cycle began in January 2010.

**Enterprise Fund**

**Bookstores**

The following data reflects Bookstore operations for the fiscal year beginning July 1 through December 31, 2009. It includes the latter half of Summer 2009 business and the Fall 2009 semester sales.

<b>Bookstore Sales</b>	<b>2009-10</b>	<b>2008-09</b>	<b>\$ Change</b>	<b>% Change</b>
Regular Merchandise Sales	\$3,655,329	\$3,546,499	\$108,830	3%
Computer Products Sales	241,140	750,873	(509,733)	-68%
Total Merchandise Sales	3,896,469	4,297,372	(400,903)	-9%
Textbook Rental Sales	87,519	70,162	17,357	25%
Total Sales	\$3,983,988	\$4,367,533	(\$383,546)	-9%

Regular merchandise sales have increased modestly this year compared to last year by \$108.8K or 3%. Computer product sales decreased dramatically over the same period last year by 68%. This could be attributed to decreased orders for computers throughout the District as well as lower demand from consumers due to the economic downturn. There is an overall decrease in sales of \$383.5K tied directly to the loss of computer products.

Course materials sales are comprised of the sale of new books, used books, course packs and rental books. While overall textbook unit sales increased 4% District wide, the sale of used textbooks increased 8%, course packs increased a record 35% and textbook rentals increased 25%. This is very significant as each of these categories represent a significant cost savings to students. The used book and textbook rental programs have saved students \$315,452K and \$262,451K in textbook costs respectively thus far in the academic year. The increase in course pack sales also represents a savings to students. Course packs are a compilation of copyrighted and non-copyrighted materials, legally processed by the Bookstore staff and assembled for sale to students. Course packs contain only the material that an instructor chooses. Course packs are significantly less expensive than textbooks.

Since Fall 2005, the textbook rental program has served over 17,000 students. The textbooks rented during this period would have cost students \$2,114,187 if they were purchased at full retail. The textbooks were rented for \$528,547, saving students \$1,585,640! The Bookstore team is very proud of this accomplishment and continues to work with faculty at each campus to identify additional titles to add to the program.

Comparative figures are shown below:

<b>Bookstore Recap</b>	<b>2009-2010</b>	<b>2008-09</b>	<b>\$ Change</b>	<b>%Change</b>
Total Merchandise Sales	\$3,896,469	\$4,297,372	(\$400,903)	-9%
Total Textbook Rental Fees	87,519	70,162	17,357	25%
Cost of Goods Sold	2,669,364	3,116,027	(446,663)	-14%
Gross profit	1,314,624	1,251,507	63,117	5%
Total Operating Expenses	1,229,230	1,392,360	(163,130)	-12%
Net Income from Operations	85,394	(140,854)	226,247	161%
Interest and Other Income	112,895	167,081	(54,186)	-32%
Net Income Before Other Expenses	198,289	26,227	172,061	656%
<b>District Support</b>				
Other Expense: Admin Salary/Benefits	56,888	53,081	3,807	7%
Other Expense: District Support	40,527	40,688	(161)	0%
Net Change in Fund Balance	\$100,874	(\$67,541)	\$168,415	249%

Cost of goods decreased in line with the decrease in computer sales. Computer sales derive little to no margin (a commission is paid on the sales) and either an increase or decrease in sales has a direct, equal impact on cost of sales. Total operating expenses decreased by 12% over the same period last year. Operating expenses have decreased in large part due to the impact to the Bookstore’s investments of the Lehman Brothers loss incurred last year. Many other line item direct expenses are actually lower this year than the prior year due to a focus on store and operating supply expense control as well as working to control freight expenses. Interest and other income are down because of lower interest rates this year as well as the lower commission payments from Apple and Dell due to declining sales in these categories.

**Cafeterias**

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

Second quarter comparisons are noted below:

	2009-10	2008-09	\$ Change	%
Food Service Income	\$57,319	\$54,783	\$2,537	5%
Vending Income	33,977	40,746	(6,769)	-17%
Interest Income	1,042	4,813	(3,771)	-78%
Other Income	584	500	84	17%
Expenditures	103,787	106,764	(2,978)	-3%
Net Change in Fund Balance	(\$10,864)	(\$5,923)	(\$4,942)	-83%

Compared to the first quarter 2008-09, food service income has increased 5%. This is due in large part to our enrollment increase at all three campuses and an increased attention to menu selections. The increase is also significant due to the fact that the catering business that represented a large piece of last year’s sales volume has dried up due to the State budget impact on the District and Colleges’ ability to offer catering at numerous events.

Vending income has decreased by 17% (income from the Pepsi and Action Vending machines). District Auxiliary Services has worked very closely with our vendor partners, the Student Activities Coordinators on each campus as well as our construction partners at each campus to locate machines in the best, most easily accessible areas on campus. Unfortunately, with ongoing major construction at all three campuses, we have suffered a loss of vending machine revenue across the District. Vending income is of significant benefit to our students who receive all of the vending income from the District to support their endeavors. Interest income decreased dramatically. Like the Bookstore fund, the Café fund took a loss after the adjustment made in October for the investment portfolio loss experienced by the County Pool.

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

## Child Development Fund

The Child Development Fund (Pages 66-70) is a special revenue fund that is used to account for the activities of on-campus preschool programs that serve children of students, faculty, and staff. The primary source of revenue is State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children.



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

## Trust Fund (Student Aid)

Awards for Fall 2009 are reflected in this report and total of \$6,673,899, an increase of \$2,709,959 over the same period last year. The increase is due to the increase of the maximum Federal Pell award from \$4,731 to \$5,350 and a substantial increase in the number of students applying and receiving financial aid District wide. Additional Fall 2009 awards, along with those for Spring 2010, will be processed during the second half of the year. The Student Financial Aid Fund can be found on Pages 72-76.

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

## Retirement Reserve Fund

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

The fund is projected to have a balance of \$30 million at the end of the current fiscal year ending June 30, 2010.

Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District's retirees are not affected by the balance in this account. The fund was established to meet future needs and to lessen the burden on the general fund. The Retirement Reserve Fund can be found on Page 78.

## GASB 45

New Governmental Accounting Standards Board (GASB) standards have required public entities to disclose the existence and/or cost of retiree health benefits. The District selected consultants to assist in developing a plan, establishing a retirement board of authority and creating and managing an irrevocable trust for these benefits. Establishing an irrevocable trust allows the District to invest the funds in more long-term and more lucrative investments and also to allow the retirement reserve to actually reduce the District's liability for post-retirement

benefits. 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 negative aspects of the trust and continues to allow the District cash management flexibility.

Governmental Accounting Standards Board Statement 45 (GASB 45) establishes uniform financial reporting standards for Other Post-Employment Benefits (OPEB) other than pensions and requires school districts to financially recognize their liabilities for retiree health and welfare benefits. For the District, this includes the cost of post-retirement medical benefits for its current and future retirees. Like many governmental employers, the District pays for medical insurance for retirees. Unlike PERS and STRS, these retirement costs are not pre-funded. Instead, the District pays each year's cost out of the current year's budget, also called the "pay as you go" method.

In the past few years, this Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a "pay as you go" basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.

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

During the last actuarial study in May 2009, the retirement fund liability was estimated at close to \$137 million. A study will be performed every two years. This study determines the total liability as of that date and will also determine the amount of the liability the District will have to recognize each year. If that money is set aside each year, there will not be a liability on the books. Without this liability, our credit rating will improve and lower our cost of borrowing.

The Board of Trustees approved the establishment of a Retirement Board of Authority (RBOA) and a Post-Retirement Trust Fund at its meeting on July 22, 2009. Any funds placed in the trust can be used only for retiree medical benefits, either current premiums or for premiums at some time in the future. Because this is the beginning of the process and the RBOA is still new, and taking into account the cash needs of the District, an initial transfer of \$5 million from the Retirement Reserve Fund was made into the trust.

### **Associated Students**

Due to the recent conversion to QuickBooks 2009 for the Associated Students bookkeeping system, there has been some delay in producing reports for inclusion in this report. The financial statements normally presented as part of the mid-year report will be taken to the Board as a separate item in the next few weeks.

### **District Housing**

The College District is building a second housing project (Cañada Vista) for faculty and staff on Parking Lot 3 at Cañada College. The project was fully entitled by the City of Redwood City, Town of Woodside and the Local Agency Formation Commission; construction began in April, 2009 and completion is expected in early summer 2010.

Cañada Vista will have 60 units: 22 one bedroom or one bedroom with den; 30 two bedrooms; and 8 three bedroom units. Fifty-seven units will have private, individual garages and a washer/dryer. Interior amenities include 9 foot ceilings, wood entryways, individual patios or decks; large windows and sliding glass doors.

As is the case with College Vista, rents are expected to be significantly below market rate. The District currently has a wait list of more than 90 faculty and staff members who are interested in renting these units. The College Vista Project, which has been open for more than four years, continues to be successful and we believe that it has

helped the District increase its retention of employees. Ten employees who lived at College Vista have moved out to purchase new homes.

## Payroll News

The District has been able to produce its own payroll since the County Office of Education approved the District's request to become "fiscally accountable" in 2005. The District now works directly with the County Controller instead of the County Office of Education.

For the past two years, anyone who received a paycheck through the Banner system is able to access payroll information such as his or her paystub, W-2 and other benefits and deductions using WebSmart. Updating employee information is also available via WebSmart. The web-enabled method of processing timesheets facilitates employee time tracking, scheduling, and reporting as well as assists in reducing labor expenses. Managers and approvers stay informed with real-time reports.

Other cost-cutting measures include non printing of pay advices or check stubs for those who are signed up for direct deposit as these are available for viewing and printing online. Additionally, W-2's for calendar year 2009 were not mailed to faculty, staff and students who consented to and do not wish to receive hard copies.

## Technology News

The Information Technology Services (ITS) department is the central resource for technology-based services for SMCCCD Faculty, Staff, and Administrators. ITS provides computer, network, telephony and Internet services to the entire District that includes College of San Mateo, Skyline College, Cañada College and the District Office. ITS connects people to people, people to their work and studies, and to the information, training, and technical resources they need to achieve their goals. Service is its central focus and concern.



ITS' main priority during the last year has been preparations for a major upgrade of the District's Banner software system to SunGard's latest version 8. This major upgrade has taken many hours and planning as there have been numerous forms and reports to convert. The target date for implementation is the weekend of April 2<sup>nd</sup> through April 6<sup>th</sup>. As this week falls during spring break, there should be minimal impact to the College community. There will be no access to the Banner system at this time but all other services will be available.

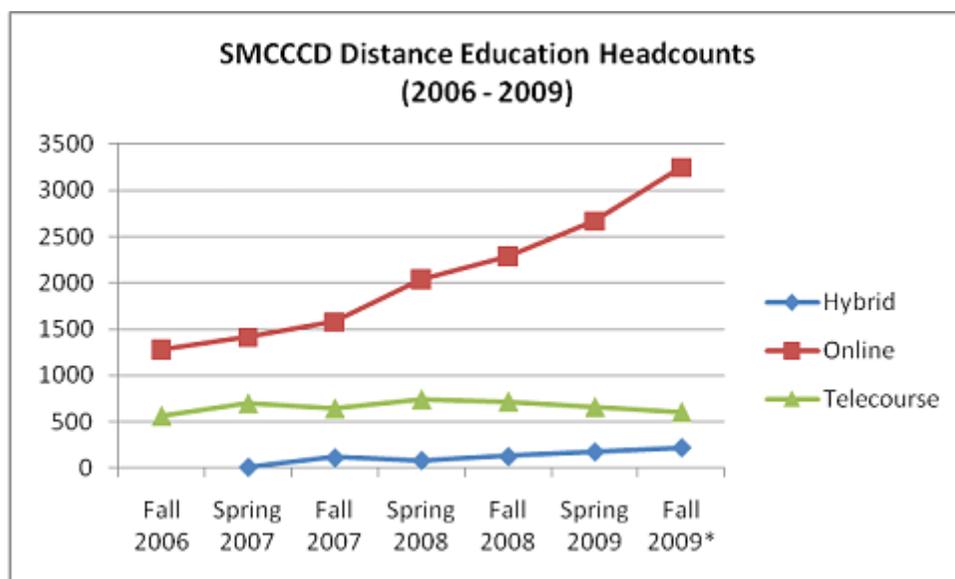
The District has had a text messaging system in place since Fall 2007. We have been very successful in receiving signups and have utilized the system on a couple of occasions to send out alerts on campus closures due to power failures and during the shooting incident at Skyline. Although the system did send out the messages, some people did not receive the messages in a timely manner.

In September 2009, ITS announced a new system in place to send out emergency text message alerts. The new system has the ability to send thousands of messages in a very short time. The service is called AlertU and has been installed at a number of other colleges and universities for some time. Cell phone numbers for staff who previously enrolled in our old system were moved to AlertU. Students who are enrolled in a course in the Fall 2009 term were also moved to AlertU. Faculty, staff and students are encouraged to sign up by clicking on the link— <http://www.smccd.edu/alertu/>

### Distance Education

The California Community College System Strategic Plan and our own research conducted for developing the SMCCCD Distance Education Strategic Plan demonstrate a clear need for expanding our access to a population that is increasingly mobile, technically savvy and desirous of alternative access to learning. One of the best ways to satisfy student demand is to expand our existing technology-assisted learning. The SMCCCD Distance Education Advisory Committee (DEAC) plays a key role in confronting issues faced by the District: curriculum offerings, faculty development, resource support, and student access to technology. For more information, please visit: <http://www.smccd.edu/edservplan/deac/>

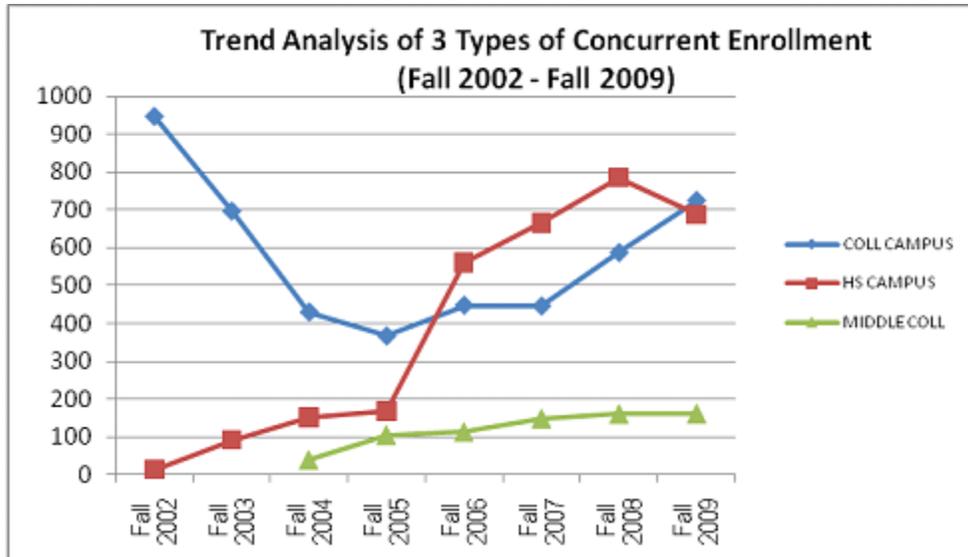
The District wide effort to expand and promote distance education has contributed to growth in online enrollments. The District has invested in professional development to train faculty on the use of the system and online pedagogical best practices. The Colleges have continued with the increase of new online courses.



The Colleges’ ongoing efforts to respond to the SMCCCD Distance Education Strategic Plan have resulted in dramatic growth in online distance education. As of Fall 2009, the online student headcounts, by far the largest distance education population, increased by 42% (from a total of 3,138 student headcounts in Fall 2008 when the District Distance Education Strategic Plan went into effect to 4,080 in Fall 2009), more than reaching the annual goal of 20% per year established in the Distance Education Plan. Hybrid course student headcounts increased by 74% during the same time. However, for telecourses, student headcounts decreased by 15%.

### Concurrent Enrollment

Prior to the severe budget cuts, the District and the three Colleges had enhanced their efforts and initiated new strategies to further strengthen partnerships with high school districts, to increase parent awareness, to streamline processes, and to adapt to new challenges. The District was also investigating potential partnerships with external providers that can assist us in delivering online curriculum to concurrently enrolled students.



In addition to the challenges brought on by the budget shortfall, the Colleges are faced with a large number of students turned away by the CSU and UC systems. Further, concurrent enrollment is also subject to the restrictions of specific State laws that involve many partners: high school districts, students’ parents, and neighboring college districts which traditionally compete for high school students with us. While progress is being made, negative impacts of budget shortfalls are beginning to show in student headcounts. Compared to Fall 2008, concurrent enrollment students grew by only 3.3% District wide (from 1,531 in Fall 2008 to 1,573 to Fall 2009). The number of concurrent enrollment students enrolled on high school campuses dropped precipitously, and there has been little change in Middle College population.



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

**Page 25 – SMCCCD Funds Chart**

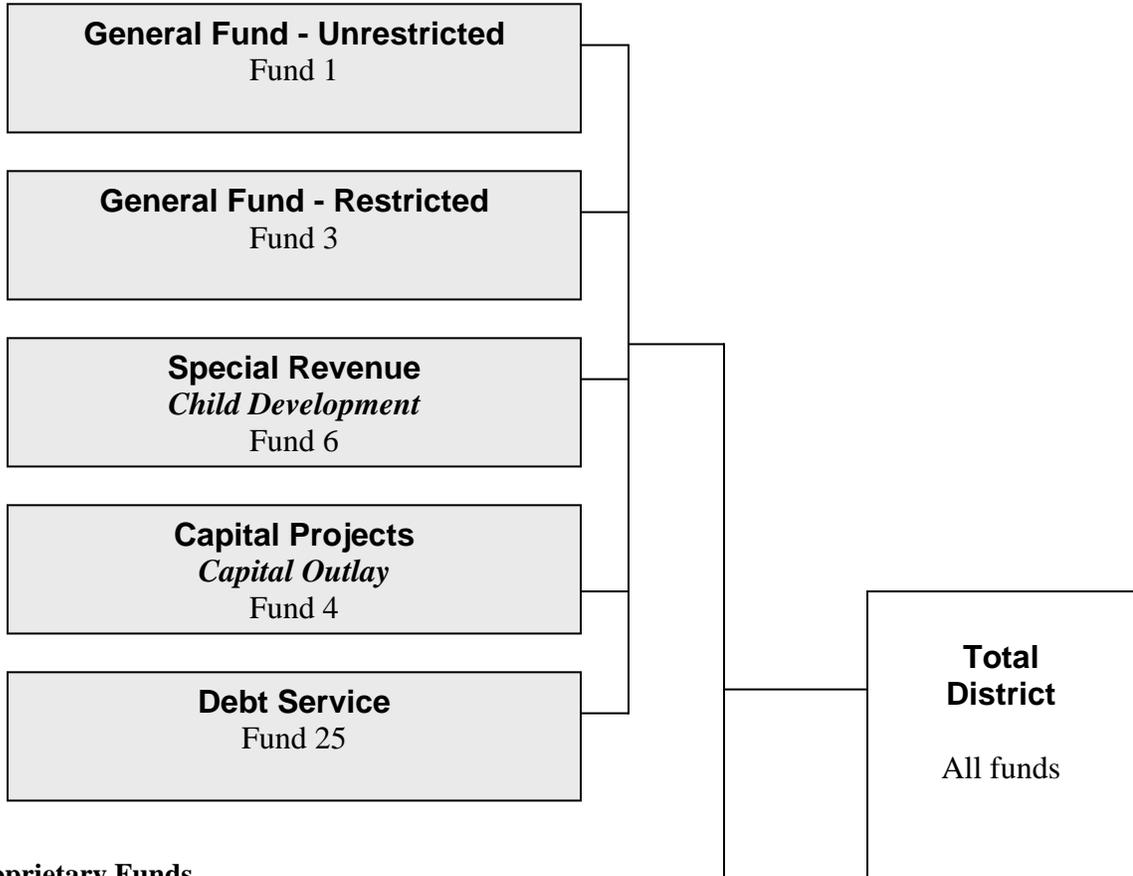
**Page 26 – 2009-10 Adoption Budget**

**Page 28 – 2009-10 Mid-Year Actuals**

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# San Mateo County Community College District Funds

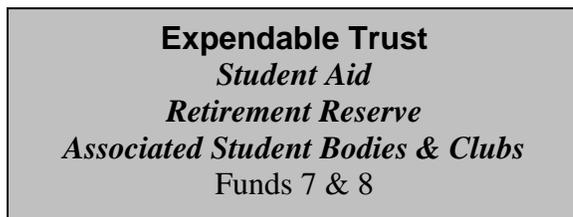
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District  
2009-2010  
Final Budget - All Funds**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

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

**Revenue**

1	Federal Revenue	0	5,715,546	35,680	0	0
2	State Revenue	42,490,877	9,138,547	452,100	635,893	0
3	Local Revenue	65,983,300	11,960,794	227,928	10,429,220	24,871,700
4	<b>Total Revenue</b>	<b>108,474,177</b>	<b>26,814,886</b>	<b>715,708</b>	<b>11,065,113</b>	<b>24,871,700</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	49,331,546	3,960,466	180,443	141,000	0
7	Classified Salaries	24,227,151	8,035,180	538,472	2,771,154	0
8	Employee Benefits	26,686,145	3,593,046	354,239	1,073,258	0
9	Materials & Supplies	4,345,709	4,142,406	72,100	6,194,710	0
10	Operating Expenses	15,810,837	6,859,611	3,437	16,756,773	0
11	Capital Outlay	104,720	1,032,312	1,680	149,820,309	0
12	<b>Total Expenses</b>	<b>120,506,108</b>	<b>27,623,020</b>	<b>1,150,371</b>	<b>176,757,204</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	1,388,038	437,971	0	0
14	Other Sources	0	0	0	0	0
15	Transfers out	(1,841,484)	0	0	0	0
16	Contingency	5,407,030	0	0	0	0
17	Other Out Go	0	(781,989)	0	0	(25,148,544)
18	<b>Total Transfers/Other</b>	<b>3,565,546</b>	<b>606,049</b>	<b>437,971</b>	<b>0</b>	<b>(25,148,544)</b>

**Fund Balance**

19	Net Change in Fund Balance	(8,466,384)	(202,085)	3,308	(165,692,091)	(276,844)
20	Beginning Balance, 7/1/09	14,530,400	4,207,125	166,888	346,931,551	26,772,227
21	Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/10</b>	<b>6,064,016</b>	<b>4,005,040</b>	<b>170,196</b>	<b>181,239,459</b>	<b>26,495,383</b>

**San Mateo County Community College District  
2009-2010  
Final Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	9,678,444	0	15,429,670	1	
0	0	0	495,000	0	53,212,417	2	
9,225,000	210,000	2,028,000	0	257,817	125,193,759	3	
<b>9,225,000</b>	<b>210,000</b>	<b>2,028,000</b>	<b>10,173,444</b>	<b>257,817</b>	<b>193,835,845</b>	4	
6,300,000	0	0	0	0	6,300,000	5	
0		0	0	0	53,613,455	6	
1,500,000	21,000	0	0	0	37,092,956	7	
410,000	4,600	27,395	0	0	32,148,684	8	
0	65,000	12,346	0	0	14,832,271	9	
747,700	96,400	10,000	0	79,390	40,364,147	10	
0	0	1,041,000	0	0	152,000,021	11	
<b>8,957,700</b>	<b>187,000</b>	<b>1,090,742</b>	<b>0</b>	<b>79,390</b>	<b>336,351,534</b>	12	
0	0	178,000	0	2,497,823	4,501,832	13	
0	0	1,850,000	0	0	1,850,000	14	
0	0	0	0	0	(1,841,484)	15	
0	0	0	0	0	5,407,030	16	
0	0	0	(10,173,444)	0	(36,103,977)	17	
<b>0</b>	<b>0</b>	<b>2,028,000</b>	<b>(10,173,444)</b>	<b>2,497,823</b>	<b>(26,186,598)</b>	18	
267,300	23,000	2,965,258	0	2,676,250	(168,702,288)	19	
6,471,738	398,444	8,267,836	235,313	34,564,967	442,546,488	20	
0	0	0	0	0	0	21	
<b>6,739,038</b>	<b>421,444</b>	<b>11,233,094</b>	<b>235,313</b>	<b>37,241,217</b>	<b>273,844,200</b>	22	

**San Mateo County Community College District  
2009-2010**

**Second Quarter Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	507,922	1,947,554	11,637	0	0
2	State Revenue	25,135,883	3,161,749	243,475	196,845	25,442
3	Local Revenue	57,253,864	4,632,216	96,209	988,692	13,843,406
4	<b>Total Revenue</b>	<b>82,897,668</b>	<b>9,741,519</b>	<b>351,321</b>	<b>1,185,537</b>	<b>13,868,847</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	24,524,622	1,983,859	85,670	71,040	0
7	Classified Salaries	11,121,711	3,779,251	260,842	1,630,009	0
8	Employee Benefits	12,674,458	1,643,386	163,392	534,936	0
9	Materials & Supplies	713,108	550,866	21,184	1,900,916	0
10	Operating Expenses	3,971,265	1,402,559	25	5,658,909	0
11	Capital Outlay	27,548	97,690	0	67,207,364	0
12	<b>Total Expenses</b>	<b>53,032,712</b>	<b>9,457,611</b>	<b>531,112</b>	<b>77,003,174</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$0	10,195	198,283	230,000	0
14	Other Sources	0	0	0	716	0
15	Transfers out	(198,283)	(152,418)	0	0	0
16	Contingency	0	0	0	0	0
17	Other Out Go	(9,537)	(234,077)	0	0	(17,452,351)
18	<b>Total Transfers/Other</b>	<b>(207,819)</b>	<b>(376,300)</b>	<b>198,283</b>	<b>230,716</b>	<b>(17,452,351)</b>

**Fund Balance**

19	Net Change in Fund Balance	29,657,137	(92,392)	18,492	(75,586,921)	(3,583,504)
20	Beginning Balance, July 1	14,530,400	4,207,125	166,888	213,940,712	18,441,349
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 12/31/09</b>	<b>44,187,537</b>	<b>4,114,733</b>	<b>185,380</b>	<b>138,353,791</b>	<b>14,857,845</b>

**San Mateo County Community College District  
2009-10  
Second Quarter Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,937,607	0	8,404,720		
0	0	0	221,118	0	28,984,511	2	
4,096,883	92,923	0	313,662	54,719	81,372,573	3	
<b>4,096,883</b>	<b>92,923</b>	<b>0</b>	<b>6,472,387</b>	<b>54,719</b>	<b>118,761,805</b>	4	
2,669,364	0	0	0	0	2,669,364	5	
0	0	0	0	0	26,665,191	6	
684,318	10,638	58,071	0	0	17,544,839	7	
208,880	2,657	28,896	0	0	15,256,604	8	
0	0	0	0	0	3,186,074	9	
433,447	90,492	314,108	0	26,777	11,897,582	10	
0	0	0	0	0	67,332,602	11	
<b>3,996,009</b>	<b>103,787</b>	<b>401,075</b>	<b>0</b>	<b>26,777</b>	<b>144,552,257</b>	12	
0	0	0	152,418	0	590,895	13	
0	0	904,952	0	0	905,668	14	
0	0	0	0	0	(350,700)	15	
0	0	0	0	0	0	16	
0	0	0	(6,673,899)	(5,000,000)	(29,369,864)	17	
<b>0</b>	<b>0</b>	<b>904,952</b>	<b>(6,521,481)</b>	<b>(5,000,000)</b>	<b>(28,224,001)</b>	18	
100,874	(10,864)	503,877	(49,094)	(4,972,058)	(54,014,453)	19	
6,471,738	398,444	6,286,697	235,313	34,564,967	299,243,633	20	
0	0	0	0	0	0	21	
<b>6,572,612</b>	<b>387,580</b>	<b>6,790,574</b>	<b>186,219</b>	<b>29,592,909</b>	<b>245,229,180</b>	22	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Unrestricted General Fund (Fund 1)**

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

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Cañada College***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actuals To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,276,207	1,203,012	1,500,864	1,648,937	2,049,780	1,785,848	87%	3
<b>4 Total Revenue</b>	<b>\$1,276,207</b>	<b>\$1,203,012</b>	<b>\$1,500,864</b>	<b>\$1,648,937</b>	<b>\$2,049,780</b>	<b>\$1,785,848</b>	<b>87%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$4,309,996	\$4,971,006	\$5,036,482	\$9,096,724	\$9,605,248	\$5,104,375	53%	5
6 Classified Salaries	1,489,629	1,588,036	1,644,606	3,088,815	3,139,801	1,722,255	55%	6
7 Employee Benefits	1,261,186	1,417,622	1,482,444	3,327,632	3,324,720	1,672,566	50%	7
8 Materials & Supplies	100,603	106,384	55,670	372,319	372,456	50,382	14%	8
9 Operating Expenses	238,420	255,551	276,635	649,459	833,463	218,914	26%	9
10 Capital Outlay	0	20,335	0	5,000	14,000	1,549	11%	10
<b>11 Total Expenses</b>	<b>\$7,399,834</b>	<b>\$8,358,934</b>	<b>\$8,495,837</b>	<b>\$16,539,948</b>	<b>\$17,289,687</b>	<b>\$8,770,041</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(8,326)	(8,326)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	(8,925)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,326)</b>	<b>(\$8,326)</b>	<b>(\$8,925)</b>	<b>107%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,123,627)	(\$7,155,922)	(\$6,994,973)	(\$14,899,338)	(\$15,248,233)	(\$6,993,118)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$6,123,627)</b>	<b>(\$7,155,922)</b>	<b>(\$6,994,973)</b>	<b>(\$14,899,338)</b>	<b>(\$15,248,233)</b>	<b>(\$6,993,118)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$24	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	3,416,342	3,062,043	3,184,256	3,603,333	4,053,333	3,944,230	97%	3
<b>4 Total Revenue</b>	<b>\$3,416,366</b>	<b>\$3,062,043</b>	<b>\$3,184,256</b>	<b>\$3,603,333</b>	<b>\$4,053,333</b>	<b>\$3,944,230</b>	<b>97%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$10,333,687	\$10,892,931	\$10,851,704	\$20,100,229	\$20,243,447	\$10,399,524	51%	5
6 Classified Salaries	2,856,946	2,996,085	3,100,637	5,988,521	\$6,152,492	2,995,603	49%	6
7 Employee Benefits	2,839,374	3,008,932	3,150,515	6,924,772	\$6,951,123	3,302,349	48%	7
8 Materials & Supplies	167,995	190,635	182,415	413,046	\$422,025	87,016	21%	8
9 Operating Expenses	425,921	632,186	568,722	(335,301)	\$1,618,148	312,577	19%	9
10 Capital Outlay	11,426	0	0	0	\$0	0	0%	10
<b>11 Total Expenses</b>	<b>\$16,635,349</b>	<b>\$17,720,769</b>	<b>\$17,853,993</b>	<b>\$33,091,267</b>	<b>\$35,387,235</b>	<b>\$17,097,069</b>	<b>48%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	4,302	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(84,796)	(84,796)	(35,971)	42%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$4,302</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$84,796)</b>	<b>(\$84,796)</b>	<b>(\$35,971)</b>	<b>42%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$13,214,681)	(\$14,658,726)	(\$14,669,737)	(\$29,572,730)	(\$31,418,698)	(\$13,188,811)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$13,214,681)</b>	<b>(\$14,658,726)</b>	<b>(\$14,669,737)</b>	<b>(\$29,572,730)</b>	<b>(\$31,418,698)</b>	<b>(\$13,188,811)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,499,473	2,324,999	2,537,156	2,758,570	3,508,570	3,158,159	90%	3
<b>4 Total Revenue</b>	<b>\$2,499,473</b>	<b>\$2,324,999</b>	<b>\$2,537,156</b>	<b>\$2,758,570</b>	<b>\$3,508,570</b>	<b>\$3,158,159</b>	<b>90%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$7,351,605	\$7,959,620	\$8,606,647	\$15,646,715	\$16,863,793	\$8,805,600	52%	5
6 Classified Salaries	2,204,116	2,267,351	2,275,338	4,366,076	4,466,002	2,242,856	50%	6
7 Employee Benefits	2,027,078	2,151,004	2,307,425	5,065,400	5,086,234	2,445,904	48%	7
8 Materials & Supplies	199,172	231,772	255,504	546,540	535,461	177,166	33%	8
9 Operating Expenses	438,279	377,174	443,177	888,735	1,065,393	307,676	29%	9
10 Capital Outlay	32,914	16,468	7,167	45,194	41,594	4,575	11%	10
<b>11 Total Expenses</b>	<b>\$12,253,164</b>	<b>\$13,003,389</b>	<b>\$13,895,258</b>	<b>\$26,558,659</b>	<b>\$28,058,477</b>	<b>\$13,983,778</b>	<b>50%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	0	\$0	0%	12
13 Other Sources	927	0	0	0	\$11,400	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	(611)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,400</b>	<b>(\$611)</b>	<b>-5%</b>	<b>17</b>
<b>Fund Balance</b>								
Net Change in								
18 Fund Balance	(\$9,752,764)	(\$10,678,390)	(\$11,358,102)	(\$23,800,089)	(\$24,538,507)	(\$10,826,230)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>Net Fund Balance,</b>								
<b>21 Dec. 31</b>	<b>(\$9,752,764)</b>	<b>(\$10,678,390)</b>	<b>(\$11,358,102)</b>	<b>(\$23,800,089)</b>	<b>(\$24,538,507)</b>	<b>(\$10,826,230)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	2,524	0	0	0	0	0%	2
3 Local Revenue	(357,419)	(5,353)	(3,514)	0	1,953	8,589	440%	3
<b>4 Total Revenue</b>	<b>(\$357,419)</b>	<b>(\$2,829)</b>	<b>(\$3,514)</b>	<b>\$0</b>	<b>\$1,953</b>	<b>\$8,589</b>	<b>440%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$124,765	\$146,914	\$273,729	\$475,220	\$475,220	\$267,210	56%	5
6 Classified Salaries	4,033,189	4,734,921	5,008,117	9,296,499	9,357,654	4,368,975	47%	6
7 Employee Benefits	1,364,051	1,675,252	1,583,773	3,939,744	3,951,797	1,852,488	47%	7
8 Materials & Supplies	550,509	620,723	481,522	623,079	2,117,483	369,625	17%	8
9 Operating Expenses	348,047	502,915	527,493	2,871,407	2,848,845	565,216	20%	9
10 Capital Outlay	59,790	5,896	22,714	37,880	40,195	5,554	14%	10
<b>11 Total Expenses</b>	<b>\$6,480,351</b>	<b>\$7,686,621</b>	<b>\$7,897,348</b>	<b>\$17,243,829</b>	<b>\$18,791,195</b>	<b>\$7,429,068</b>	<b>40%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	(5,000)	0	(5,000)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(6,341)	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$6,341)</b>	<b>\$0</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$6,844,111)	(\$7,689,450)	(\$7,905,862)	(\$17,243,829)	(\$18,794,243)	(\$7,420,479)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$6,844,111)</b>	<b>(\$7,689,450)</b>	<b>(\$7,905,862)</b>	<b>(\$17,243,829)</b>	<b>(\$18,794,243)</b>	<b>(\$7,420,479)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$507,922	\$507,922	100%	1
2 State Revenue	19,233,394	17,756,721	13,360,720	42,490,877	40,890,877	25,135,883	61%	2
3 Local Revenue	24,292,910	23,050,783	9,830,561	57,972,460	57,970,603	48,357,037	83%	3
<b>4 Total Revenue</b>	<b>\$43,526,304</b>	<b>\$40,807,504</b>	<b>\$23,191,281</b>	<b>\$100,463,337</b>	<b>\$99,369,402</b>	<b>\$74,000,841</b>	<b>74%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$68,412	\$12,254	\$6,329	\$4,012,658	\$3,732,049	(\$52,087)	-1%	5
6 Classified Salaries	248,911	128,069	65,860	1,487,241	69,008	(207,978)	-301%	6
7 Employee Benefits	3,101,631	3,455,902	3,512,081	7,428,598	7,371,906	3,401,150	46%	7
8 Materials & Supplies	26,332	56,873	29,532	2,390,726	1,850,958	28,920	2%	8
9 Operating Expenses	2,368,955	2,707,842	2,880,426	11,736,537	9,340,054	2,566,882	27%	9
10 Capital Outlay	26,721	8,258	62,463	16,646	30,170	15,869	53%	10
<b>11 Total Expenses</b>	<b>\$5,840,962</b>	<b>\$6,369,198</b>	<b>\$6,556,691</b>	<b>\$27,072,405</b>	<b>\$22,394,145</b>	<b>\$5,752,756</b>	<b>26%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$45,000	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	6,324	4,149	1,097	0	0	0	0%	13
14 Transfers out	(1,940,967)	(1,500,000)	(154,840)	(1,748,362)	(1,753,362)	(162,311)	9%	14
15 Contingency	0	0	0	5,407,030	5,407,030	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,889,643)</b>	<b>(\$1,495,851)</b>	<b>(\$153,743)</b>	<b>\$3,658,668</b>	<b>\$3,653,668</b>	<b>(\$162,311)</b>	<b>-4%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$35,795,699	\$32,942,455	\$16,480,847	\$77,049,600	\$80,628,925	\$68,085,774		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$35,795,699</b>	<b>\$32,942,455</b>	<b>\$16,480,847</b>	<b>\$77,049,600</b>	<b>\$80,628,925</b>	<b>\$68,085,774</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$24	\$0	\$0	\$0	\$507,922	\$507,922	100%	1
2 State Revenue	19,233,394	17,759,245	13,360,720	42,490,877	40,890,877	25,135,883	61%	2
3 Local Revenue	31,127,513	29,635,484	17,049,323	65,983,300	67,586,192	57,253,864	85%	3
<b>4 Total Revenue</b>	<b>\$50,360,931</b>	<b>\$47,394,729</b>	<b>\$30,410,043</b>	<b>\$108,474,177</b>	<b>\$108,984,991</b>	<b>\$82,897,668</b>	<b>76%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$22,188,465	\$23,982,725	\$24,774,891	\$49,331,546	\$50,919,757	\$24,524,622	48%	5
6 Classified Salaries	10,832,791	11,714,462	12,094,558	\$24,227,151	\$23,184,958	11,121,711	48%	6
7 Employee Benefits	10,593,320	11,708,712	12,036,238	\$26,686,145	\$26,685,780	12,674,458	47%	7
8 Materials & Supplies	1,044,611	1,206,387	1,004,643	\$4,345,709	\$5,298,382	713,108	13%	8
9 Operating Expenses	3,819,622	4,475,668	4,696,453	\$15,810,837	\$15,705,904	3,971,265	25%	9
10 Capital Outlay	130,851	50,957	92,344	\$104,720	\$125,959	27,548	22%	10
<b>11 Total Expenses</b>	<b>\$48,609,660</b>	<b>\$53,138,911</b>	<b>\$54,699,127</b>	<b>\$120,506,107</b>	<b>\$121,920,740</b>	<b>\$53,032,712</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$45,000	\$0	\$0	\$0	(\$11,400)	\$0	0%	12
13 Other Sources	11,553	4,149	1,097	0	0	0	0%	13
14 Transfers out	(1,940,967)	(1,500,000)	(159,840)	(1,841,484)	(1,852,083)	(198,283)	11%	14
15 Contingency	0	0	0	5,407,030	5,407,030	0	0%	15
16 Other Out Go	(6,341)	0	0	0	0	(9,537)	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,890,755)</b>	<b>(\$1,495,851)</b>	<b>(\$158,743)</b>	<b>\$3,565,546</b>	<b>\$3,549,147</b>	<b>(\$207,819)</b>	<b>-6%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$139,484)	(\$7,240,033)	(\$24,447,827)	(\$8,466,384)	(\$9,386,603)	\$29,657,137		18
19 Beginning Balance, July 1	9,879,705	10,571,652	10,312,552	14,530,400	14,530,400	14,530,400		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$9,740,221</b>	<b>\$3,331,619</b>	<b>(\$14,135,275)</b>	<b>\$6,064,016</b>	<b>\$5,143,797</b>	<b>\$44,187,537</b>		<b>21</b>

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

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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  
2009-2010 Mid-Year Budget**

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



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	(233,620)	2,028,000	178,000	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$233,620)</b>	<b>\$2,028,000</b>	<b>\$178,000</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$10,602	\$0	0	0	\$0	0%	5
6 Classified Salaries	19,407	46,014	39,234	\$27,395	\$26,597	58,071	218%	6
7 Employee Benefits	5,898	7,989	12,183	12,346	12,346	28,896	234%	7
8 Materials & Supplies	0	0	0	10,000	10,000	0	0%	8
9 Operating Expenses	301,222	150,208	176,670	1,041,000	1,041,000	314,108	30%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$326,527</b>	<b>\$214,813</b>	<b>\$228,087</b>	<b>\$1,090,741</b>	<b>\$1,089,944</b>	<b>\$401,075</b>	<b>37%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$178,000	\$0	\$0	0%	12
13 Other Sources	1,208,371	980,278	1,029,163	1,850,000	1,850,000	904,952	49%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,208,371</b>	<b>\$980,278</b>	<b>\$1,029,163</b>	<b>\$2,028,000</b>	<b>\$1,850,000</b>	<b>\$904,952</b>	<b>49%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$881,844	\$765,465	\$567,456	\$2,965,259	\$938,056	\$503,877		18
19 Beginning Balance, July 1	3,321,927	528,892	6,445,054	8,267,836	6,286,697	6,286,697		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$4,203,771</b>	<b>\$1,294,357</b>	<b>\$7,012,510</b>	<b>\$11,233,095</b>	<b>\$7,224,754</b>	<b>\$6,790,574</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Debt Service Fund (Fund 25)**

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

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Budget**  
***Internal Service - Debt Service Fund (Fund 25) - Total District***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	24,161	11,134,062		154,200	25,442	16%	2
3 Local Revenue	25,304,699	12,412,632	547,411	24,871,700	24,717,500	13,843,406	56%	3
<b>4 Total Revenue</b>	<b>\$25,304,699</b>	<b>\$12,436,793</b>	<b>\$11,681,473</b>	<b>\$24,871,700</b>	<b>\$24,871,700</b>	<b>\$13,868,847</b>	<b>56%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	400	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	\$0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(5,101,657)	(19,105,684)	(24,251,784)	(25,148,544)	(25,148,544)	(17,452,351)	69%	16
<b>17 Total Transfers/Other</b>	<b>(\$5,101,657)</b>	<b>(\$19,105,684)</b>	<b>(\$24,251,784)</b>	<b>(\$25,148,544)</b>	<b>(\$25,148,544)</b>	<b>(\$17,452,351)</b>	<b>69%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$20,202,642	(\$6,668,891)	(\$12,570,311)	(\$276,844)	(\$276,844)	(\$3,583,504)		18
19 Beginning Balance, July 1	5,669,094	10,019,899	26,772,227	18,441,349	18,441,349	18,441,349		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$25,871,736</b>	<b>\$3,351,008</b>	<b>\$14,201,916</b>	<b>\$18,164,505</b>	<b>\$18,164,505</b>	<b>\$14,857,845</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Restricted General Fund (Fund 3)**

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

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

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

**San Mateo County Community College District**

**2009-10 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS**

**July 1, 2009 - December 31, 2009**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30004	TRIO/Student Support Services	Federal			23,372		23,372
30028	TRIO/Student Support Services	Federal		23,372			23,372
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500	10,000		22,500
30080	College Cost Reduction and Access	Federal		62,316			62,316
30086	NSF S-STEM (M-SETS) Scholarships	Federal		545,890			545,890
30087	USDOE-CDDS-WestEd-CCPPP	Federal			9,750		9,750
30088	WIA - Allied Health Prog Phase 2	Federal		62,121			62,121
31002	Disabled Students Prog & Services	State	(82,276)	(30,542)	(66,770)		(179,588)
31003	Extended Opportunity Prog & Services	State	(51,279)	(41,025)	(44,984)		(137,288)
31004	EOP&S/Coop Agencies Resources for Ed	State	(2,383)	(2,722)	(4,173)		(9,278)
31009	Matriculation	State	61,924	42,439	51,310		155,673
31031	CalWORKs	State	25,515	25,515	25,515		76,545
31032	Middle College High School	State	6,623	6,623			13,246
31033	Temp Assistance to Needy Families	State	(2,375)	(2,375)	(2,375)		(7,125)
31035	Ctr for Int'l Trade - CO Econ Dev	State			41,129		41,129
31055	MESA CCCP/FSS	State		(27)	(27)		(54)
31065	Canada/RCSD CBET Prog	State		78,243			78,243
31069	Lottery - Prop 20 - Instructional Materials	State	131,818	68,117	116,113	(576,742)	(260,694)
31080	Canada/SUHSD CBET Prog	State		49,264			49,264
31103	IDRC Surgical Technology	State			29,227		29,227
31109	Basic Skills 09-10 Appropriation	State	(10,000)	(13,899)	(24,244)		(48,143)
32061	CPB - Digital Radio Conversion	Local	37,000				37,000
32077	Wal-Mart Foundation - Wellness Program	Local			1,000		1,000
32078	Silicon Valley Comm Fdtn - CBET Prog.	Local		114,316			114,316
35001	Miscellaneous Donations	Local	3,482		15,361	10,000	28,843
35014	Expand Your Horizons	Local			5,000		5,000
35020	Athletics - Women's Soccer	Local		1,364			1,364
35022	KCSM TV	Local	5,195				5,195
35045	Financial Aid Admin Cost Allowance - Pell	Local	935	380	770		2,085
35048	SMCCC Fdtn Donations	Local		10,000			10,000
36010	County of San Mateo WIB	Local			71,205		71,205
38179	SMC HSA Business Writing Academy	Local		(20,423)			(20,423)
<b>Total 2009-2010 Fund 3 Budget Revenue Adjustments</b>			<b>124,179</b>	<b>991,447</b>	<b>257,179</b>	<b>(566,742)</b>	<b>806,063</b>



**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$383,401	\$420,241	\$566,453	\$2,705,874	\$3,409,698	\$1,015,793	30%	1
2 State Revenue	994,022	1,140,872	1,233,438	1,961,114	2,143,100	802,192	37%	2
3 Local Revenue	483,922	510,527	552,757	1,145,402	1,251,038	701,764	56%	3
<b>4 Total Revenue</b>	<b>\$1,861,345</b>	<b>\$2,071,640</b>	<b>\$2,352,648</b>	<b>\$5,812,389</b>	<b>\$6,803,836</b>	<b>\$2,519,749</b>	<b>37%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$492,838	\$578,674	\$676,008	\$1,274,862	\$1,439,804	\$578,908	40%	5
6 Classified Salaries	557,048	646,586	689,321	1,437,391	1,547,775	632,982	41%	6
7 Employee Benefits	215,008	253,237	302,162	733,791	794,812	330,840	42%	7
8 Materials & Supplies	186,827	125,967	170,244	556,809	605,796	136,747	23%	8
9 Operating Expenses	117,668	134,981	156,021	748,731	822,795	223,396	27%	9
10 Capital Outlay	10,876	20,335	1,810	278,995	332,709	66,410	20%	10
<b>11 Total Expenses</b>	<b>\$1,580,266</b>	<b>\$1,759,780</b>	<b>\$1,995,566</b>	<b>\$5,030,578</b>	<b>\$5,543,691</b>	<b>\$1,969,282</b>	<b>36%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$8,326	8,326	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(36,164)	(8,892)	(8,749)	0	(68,806)	(68,806)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(137,593)	(190,884)	(173,940)	(492,040)	(901,568)	(125,362)	14%	16
<b>17 Total Transfers/Other</b>	<b>(\$173,756)</b>	<b>(\$199,776)</b>	<b>(\$182,689)</b>	<b>(\$483,714)</b>	<b>(\$962,048)</b>	<b>(\$194,168)</b>	<b>20%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$107,323	\$112,084	\$174,392	\$298,097	\$298,097	\$356,299		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$107,323</b>	<b>\$112,084</b>	<b>\$174,392</b>	<b>\$298,097</b>	<b>\$298,097</b>	<b>\$356,299</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$409,837	\$285,042	\$178,366	\$492,948	\$490,573	\$192,109	39%	1
2 State Revenue	1,431,771	1,741,004	1,564,615	2,498,148	2,578,090	1,041,910	40%	2
3 Local Revenue	2,698,020	2,495,503	2,999,534	8,219,364	8,260,781	2,882,479	35%	3
<b>4 Total Revenue</b>	<b>\$4,539,628</b>	<b>\$4,521,550</b>	<b>\$4,742,515</b>	<b>\$11,210,460</b>	<b>\$11,329,444</b>	<b>\$4,116,497</b>	<b>36%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$558,446	\$709,366	\$708,945	\$1,172,437	\$1,399,190	\$591,641	42%	5
6 Classified Salaries	1,862,031	1,914,859	1,990,334	2,940,112	2,955,322	1,378,034	47%	6
7 Employee Benefits	637,100	692,920	732,704	1,249,888	1,273,439	542,840	43%	7
8 Materials & Supplies	484,551	482,670	434,921	1,489,710	1,539,057	252,258	16%	8
9 Operating Expenses	1,693,649	1,683,767	1,327,550	3,174,178	2,964,265	869,940	29%	9
10 Capital Outlay	222,514	61,676	2,902	346,948	320,948	31,113	10%	10
<b>11 Total Expenses</b>	<b>\$5,458,291</b>	<b>\$5,545,258</b>	<b>\$5,197,357</b>	<b>\$10,373,273</b>	<b>\$10,452,221</b>	<b>\$3,665,826</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$151,589	\$20,524	\$108	\$5,303	\$5,195	98%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(22,100)	(189,671)	(51,568)	0	(3,100)	(3,100)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(83,402)	(92,991)	(106,804)	(142,429)	(132,560)	(75,616)	57%	16
<b>17 Total Transfers/Other</b>	<b>(\$105,502)</b>	<b>(\$131,073)</b>	<b>(\$137,848)</b>	<b>(\$142,321)</b>	<b>(\$130,357)</b>	<b>(\$73,521)</b>	<b>56%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,024,165)	(\$1,154,781)	(\$592,689)	\$694,865	\$746,866	\$377,150		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$1,024,165)</b>	<b>(\$1,154,781)</b>	<b>(\$592,689)</b>	<b>\$694,865</b>	<b>\$746,866</b>	<b>\$377,150</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$577,968	\$453,960	\$463,787	\$2,508,907	\$2,620,859	\$739,653	28%	1
2 State Revenue	1,141,739	1,330,041	1,768,898	3,155,936	3,281,477	1,301,392	40%	2
3 Local Revenue	597,150	611,467	737,991	1,256,421	1,276,106	831,591	65%	3
<b>4 Total Revenue</b>	<b>\$2,316,857</b>	<b>\$2,395,468</b>	<b>\$2,970,676</b>	<b>\$6,921,264</b>	<b>\$7,178,443</b>	<b>\$2,872,635</b>	<b>40%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$642,843	\$718,617	\$797,907	\$1,513,167	\$1,645,943	\$813,310	49%	5
6 Classified Salaries	824,760	905,238	989,696	1,505,704	1,498,191	722,407	48%	6
7 Employee Benefits	346,709	381,285	443,823	811,324	873,724	385,870	44%	7
8 Materials & Supplies	89,932	69,190	95,277	495,006	617,797	94,680	15%	8
9 Operating Expenses	161,869	143,409	217,917	1,780,103	1,724,515	217,365	13%	9
10 Capital Outlay	9,563	1,374	44,103	115,560	107,123	166	0%	10
<b>11 Total Expenses</b>	<b>\$2,075,675</b>	<b>\$2,219,114</b>	<b>\$2,588,723</b>	<b>\$6,220,864</b>	<b>\$6,467,294</b>	<b>\$2,233,799</b>	<b>35%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(15,792)	(23,642)	(18,499)	0	(80,680)	(80,512)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(92,626)	(104,795)	(102,101)	(147,520)	(116,589)	(33,099)	28%	16
<b>17 Total Transfers/Other</b>	<b>(\$108,418)</b>	<b>(\$128,437)</b>	<b>(\$120,600)</b>	<b>(\$147,520)</b>	<b>(\$197,269)</b>	<b>(\$113,611)</b>	<b>58%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$132,764	\$47,917	\$261,353	\$552,880	\$513,880	\$525,225		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$132,764</b>	<b>\$47,917</b>	<b>\$261,353</b>	<b>\$552,880</b>	<b>\$513,880</b>	<b>\$525,225</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Restricted General Fund (Fund 3) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,674	\$0	\$0	\$7,817	\$7,817	\$0	0%	1
2 State Revenue	52,526	39,904	29,252	1,523,350	946,608	16,255	2%	2
3 Local Revenue	169,390	180,306	137,940	1,339,607	1,344,607	216,382	16%	3
<b>4 Total Revenue</b>	<b>\$227,591</b>	<b>\$220,210</b>	<b>\$167,192</b>	<b>\$2,870,774</b>	<b>\$2,299,032</b>	<b>\$232,637</b>	<b>10%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$12,555	\$12,997	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	234,863	303,816	256,786	2,151,973	2,151,973	1,045,828	49%	6
7 Employee Benefits	79,314	104,158	97,509	798,043	798,043	383,836	48%	7
8 Materials & Supplies	38,104	34,164	28,496	1,600,881	1,052,087	67,181	6%	8
9 Operating Expenses	124,378	74,143	74,741	1,156,599	1,141,352	91,858	8%	9
10 Capital Outlay	0	0	0	290,809	288,109	0	0%	10
<b>11 Total Expenses</b>	<b>\$489,215</b>	<b>\$529,279</b>	<b>\$457,532</b>	<b>\$5,998,305</b>	<b>\$5,431,563</b>	<b>\$1,588,703</b>	<b>29%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	9,898	13,535	18,233	\$1,379,604	\$1,384,604	5,000	0%	12
13 Other Sources	\$0	\$0	\$0	0	0	\$0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$9,898</b>	<b>\$13,535</b>	<b>\$18,233</b>	<b>\$1,379,604</b>	<b>\$1,384,604</b>	<b>\$5,000</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$251,726)	(\$295,534)	(\$272,108)	(\$1,747,927)	(\$1,747,927)	(\$1,351,066)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$251,726)</b>	<b>(\$295,534)</b>	<b>(\$272,108)</b>	<b>(\$1,747,927)</b>	<b>(\$1,747,927)</b>	<b>(\$1,351,066)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,376,881	\$1,159,243	\$1,208,606	\$5,715,546	\$6,528,947	\$1,947,554	30%	1
2 State Revenue	3,620,058	4,251,821	4,596,203	9,138,547	8,949,275	3,161,749	35%	2
3 Local Revenue	3,948,482	3,797,803	4,428,222	11,960,794	12,132,533	4,632,216	38%	3
<b>4 Total Revenue</b>	<b>\$8,945,420</b>	<b>\$9,208,868</b>	<b>\$10,233,031</b>	<b>\$26,814,886</b>	<b>\$27,610,755</b>	<b>\$9,741,519</b>	<b>35%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,706,682	\$2,019,654	\$2,182,860	\$3,960,466	\$4,484,937	\$1,983,859	44%	5
6 Classified Salaries	3,478,702	3,770,499	3,926,137	8,035,180	8,153,261	3,779,251	46%	6
7 Employee Benefits	1,278,131	1,431,600	1,576,199	3,593,046	3,740,018	1,643,386	44%	7
8 Materials & Supplies	799,415	711,991	728,938	4,142,406	3,814,736	550,866	14%	8
9 Operating Expenses	2,097,564	2,036,300	1,776,230	6,859,611	6,652,927	1,402,559	21%	9
10 Capital Outlay	242,953	83,386	48,815	1,032,312	1,048,890	97,690	9%	10
<b>11 Total Expenses</b>	<b>\$9,603,446</b>	<b>\$10,053,430</b>	<b>\$10,239,179</b>	<b>\$27,623,020</b>	<b>\$27,894,769</b>	<b>\$9,457,611</b>	<b>34%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$9,898	\$165,124	\$38,757	\$1,388,038	\$1,398,233	\$10,195	1%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(74,056)	(222,205)	(78,817)	0	(152,586)	(152,418)	100%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(313,621)	(388,671)	(382,844)	(781,989)	(1,150,717)	(234,077)	20%	16
<b>17 Total Transfers/Other</b>	<b>(\$377,779)</b>	<b>(\$445,752)</b>	<b>(\$422,904)</b>	<b>\$606,049</b>	<b>\$94,930</b>	<b>(\$376,300)</b>	<b>-396%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,035,805)	(\$1,290,314)	(\$429,052)	(\$202,085)	(\$189,083)	(\$92,392)		18
19 Beginning Balance, July 1	2,016,772	3,973,235	2,976,966	4,207,125	4,207,125	4,207,125		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$980,967</b>	<b>\$2,682,921</b>	<b>\$2,547,914</b>	<b>\$4,005,040</b>	<b>\$4,018,042</b>	<b>\$4,114,733</b>		<b>21</b>

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

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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.*

**2009-10 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2009-10-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
CAÑADA	CAN Facilities Maintenance Center	41316	122,248.04	122,248.04	106,915.68	3,828.32	11,504.04
CAÑADA	CAN HV System Component Replacement	43334	11,346.25	11,346.25	0.00	0.00	11,346.25
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	Arts Project	44343	7,459.46	7,459.46	0.00	0.00	7,459.46
CAÑADA	CAN Bldgs 16/18 Modernization	47302	623,351.45	623,351.45	41,808.39	31,245.00	550,298.06
CAÑADA	CAN Bldg 7 FMC	47303	365,371.92	365,371.92	116,412.54	138,840.27	110,119.11
CAÑADA	CAN Bldgs 5/6 Modernization	47304	10,222,841.52	10,222,841.52	148,883.37	1,242,314.94	8,831,643.21
CAÑADA	CAN Bldg 8 Admin Renovation	47306	898,049.63	898,049.63	32,569.25	39,543.51	825,936.87
CAÑADA	CAN Valve Replacement Project	47307	1.00	1.00	0.00	0.00	1.00
CAÑADA	CAN Concession Stand	47308	617.91	670.57	52.66	0.00	617.91
CAÑADA	CAN Gateways, Circulation & Parking	47312	235,989.92	643,437.89	466,572.46	74,866.48	101,998.95
CAÑADA	CAN Quad Water Feature	47313	45,571.72	45,571.72	(300.00)	0.00	45,871.72
CAÑADA	CAN Exterior Building Signage	47314	0.00	350,000.00	117,627.18	21,465.83	210,906.99
CAÑADA	CAN Bldgs 20/21 Modernization	47316	20,548.95	20,548.95	0.00	91.80	20,457.15
CAÑADA	CAN Small Projects	47323	98,223.75	198,223.75	119,632.77	24,966.43	53,624.55
CAÑADA	CAN Emergency Building Repairs	47324	141,043.65	141,043.65	1,540.00	7,139.00	132,364.65
CAÑADA	CAN Tree Trimming	47325	0.00	400,000.00	197,930.19	134,465.00	67,604.81
CAÑADA	CAN Bldgs 2/3/4/13/34 Exterior Painting	47326	0.00	200,000.00	70,363.10	52,705.57	76,931.33
CAÑADA	Faculty/Staff Housing-Cañada Site	48310	1,449,384.36	2,140,660.36	3,321,092.65	2,098,200.78	15,981,366.93
CAÑADA	CAN Bldg 9	49303	(0.01)	(0.01)	0.00	0.00	(0.01)
CSM	COP Investment	40001	444,000.00	444,000.00	0.00	0.00	444,000.00
CSM	CSM Bldgs 21-27 Demolition	41415	64,775.00	64,775.00	0.00	36,484.12	28,290.88
CSM	CSM Bldgs 15/17 Removal of ACBM	41416	83,288.00	83,288.00	99,242.61	0.00	(15,954.61)
CSM	CSM Dental Hygiene Program	42402	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Bldg 9 Exterior Waterproofing	43479	0.99	0.99	0.00	0.00	0.99
CSM	CSM Regional Public Safety Center	44433	58,560.25	58,560.25	0.00	0.00	58,560.25
CSM	Ergonomic office furniture (completion)	44435	13,404.29	13,404.29	0.00	0.00	13,404.29
CSM	Haz. Mat. clean-up/disposal	44438	7,452.21	7,452.21	0.00	0.00	7,452.21
CSM	Window blinds for Bldg. 1 & other depts.	44448	0.09	0.09	0.00	0.00	0.09
CSM	Technology Improvements	44452	27,186.65	27,186.65	0.00	0.00	27,186.65
CSM	CSM CIP2 Design Build Project	47401	120,173,550.00	120,173,550.00	46,618,605.37	38,124,158.31	35,430,786.32
CSM	CSM Bldg 14 Facelift	47402	3,313,650.40	3,313,650.40	103,445.09	91,001.10	3,119,204.21
CSM	CSM Bldg 16 Modernization	47403	1,176,343.06	1,176,343.06	55,773.67	109,500.51	1,011,068.88
CSM	CSM Bldgs 2/3/4 Fine Arts Complex Modernization	47404	1,113,218.29	1,113,218.29	283,874.46	131,323.79	698,020.04
CSM	CSM CIP2 Programming/Space Planning	47406	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	CSM Coastside Shoreline Station TI	47407	380,598.67	380,598.67	110,110.50	222,300.00	48,188.17
CSM	CSM North Gateway	47408	3,709,950.64	3,709,950.64	3,375.00	293,959.37	3,412,616.27
CSM	CSM Bldg 8 Modernization	47409	3,545,022.52	3,545,022.52	0.00	0.00	3,545,022.52
CSM	CSM Bldg 9 Modernization	47411	1,442,236.26	1,495,878.26	21,759.88	163,134.37	1,310,984.01
CSM	KCSM Projects	47413	3,044,945.54	130,647.94	20,734.60	90,564.77	19,348.57
CSM	CSM Parking Lights	47414	11,317.97	11,317.97	178.59	0.00	11,139.38
CSM	CSM SE Infrastructure and Yard	47415	2,263,212.08	2,263,212.08	170.05	107,185.99	2,155,856.04
CSM	CSM Lot 7 Stairs	47416	6,010.53	6,010.53	0.00	0.00	6,010.53
CSM	CSM Weather Station Project	47418	1,472.23	1,472.23	444.70	0.00	1,027.53
CSM	CSM Bldg 1 Renovation	47419	500,000.00	500,000.00	0.00	0.00	500,000.00
CSM	CSM bldg 15 Modernization	47420	7,737,085.16	7,737,085.16	3,943,771.27	3,491,765.83	301,548.06
CSM	CSM Bldg 17 Modernization	47421	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	CSM Athletic Facilities Upgrade, Phase 2	47422	187,284.89	187,284.89	(150.28)	0.00	187,435.17
CSM	CSM Small Projects	47423	17,810.17	227,810.17	60,215.40	70,997.94	96,596.83
CSM	CSM Emergency Building Repairs	47424	66,776.96	66,776.96	10,351.18	54,305.52	2,120.26
CSM	CSM T1 Relocation and Remodel	47425	138,482.50	138,482.50	0.00	0.00	138,482.50
CSM	CSM B8 Aquatics	47428	0.00	100,000.00	0.00	0.00	100,000.00
CSM	Bookstore Project	48400	1,070,822.39	1,070,822.39	0.00	0.00	1,070,822.39
CSM	CSM Classroom Technology	49438	35,102.50	35,102.50	35,102.50	0.00	0.00
DISTRICTWIDE	General Capital Projects	40000	16,259,012.61	16,259,012.61	0.00	0.00	16,259,012.61
DISTRICTWIDE	College Housing Project	40003	2,078,500.00	2,218,500.00	0.00	0.00	2,218,500.00
DISTRICTWIDE	Construction Planning Internal Svc Fund	40009	50,449.38	50,982.38	26,316.90	0.00	24,665.48
DISTRICTWIDE	College Art	42003	177,066.00	177,066.00	8,375.00	0.00	168,691.00
DISTRICTWIDE	Redevelopment Program	43001	10,178,868.10	10,178,868.10	119,765.35	3,278.50	10,055,824.25
DISTRICTWIDE	Property Management Study	44001	335,018.70	335,018.70	0.00	0.00	335,018.70
DISTRICTWIDE	District Facilities Projects	44102	902,715.84	902,899.56	53,964.65	22,961.00	825,973.91
DISTRICTWIDE	District Funded FCI Contingency	44103	807,576.13	807,576.13	0.00	0.00	807,576.13
DISTRICTWIDE	District Office Improvements	44106	0.00	0.00	0.00	0.00	0.00
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,622,495.01	2,622,495.01	22,199.74	0.00	2,600,295.27
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	0.00	0.00	189.92	0.00	(189.92)
DISTRICTWIDE	Bond Construction General	47000	10,238,770.12	19,511,814.64	0.00	0.00	19,511,814.64
DISTRICTWIDE	DW CIP2 Planning	47001	9,291,140.33	13,006,431.84	1,311,459.58	265,695.52	11,429,276.74
DISTRICTWIDE	DW Legal Services	47002	2,000,000.00	2,200,000.00	41,988.36	8,830.18	2,149,181.46
DISTRICTWIDE	DW Safety and Security Cameras	47006	363,553.99	363,553.99	131,925.35	54,860.93	176,767.71
DISTRICTWIDE	DW Contingency	47007	2,042,492.90	2,595,700.53	0.00	0.00	2,595,700.53
DISTRICTWIDE	DW Small Projects	47008	75,712.84	75,712.84	622.00	0.00	75,090.84
DISTRICTWIDE	DW Infrastructure Projects	47009	5,666,817.54	5,666,817.54	(20,900.00)	0.00	5,687,717.54
DISTRICTWIDE	DW Halon Fire Suppression	47010	510.97	510.97	256.32	0.00	254.65

\* NOTE: All negative balances will be cleared with January 2010 journals.

**2009-10 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2009**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2009-10-09 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE *
DISTRICTWIDE	DW EAS Expansion	47011	0.00	100,000.00	12,481.55	0.00	87,518.45
DISTRICTWIDE	C.O.P. Projects	48001	830,791.67	830,791.67	0.00	0.00	830,791.67
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	2,501.57	2,501.57	0.00	0.00	2,501.57
DISTRICTWIDE	DW Athletic Facilities	48101	130,683.85	130,683.85	1,085.00	15,594.00	114,004.85
DISTRICTWIDE	Bond Construction General	49000	308,570.29	308,895.29	0.00	0.00	308,895.29
DISTRICTWIDE	DW Program and Project Management	49004	2,790.00	2,790.00	2,547.00	243.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	0.36	0.36	0.00	0.00	0.36
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	49,239.65	48,914.65	9,212.97	3,421.48	36,280.20
SKYLINE	Allied Health (Bldg 7)	41221	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Facilities Maintenance Center	41222	206,001.61	206,001.61	85,870.92	27,702.79	92,427.90
SKYLINE	Pacific Heights Project	42202	26,901,845.95	21,901,845.95	0.00	0.00	21,901,845.95
SKYLINE	SKY Bldg 3, Phase 2	42204	0.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 3, Elevator Replacement	43237	5,872.92	5,872.92	187.00	5,685.92	0.00
SKYLINE	SKY Campuswide Exterior Waterproofing	43238	83,700.00	83,700.00	0.00	0.00	83,700.00
SKYLINE	SKY Campuswide Mechanical Upgrade	43239	22,763.25	22,763.25	26,356.60	2,459.90	(6,053.25)
SKYLINE	Avon Damages Repair	44241	65,100.04	65,100.04	0.00	0.00	65,100.04
SKYLINE	SKY Bldg 3 Modernization	47201	211,624.68	211,624.68	0.00	1,221.12	210,403.56
SKYLINE	SKY Bldg 7 Allied Health	47202	211,342.82	211,342.82	3,931.94	1,723.90	205,686.98
SKYLINE	SKY Bldg 12 FMC	47204	642,829.72	642,829.72	450,412.73	152,157.98	40,259.01
SKYLINE	SKY CIP2 Programming/Space Planning	47206	115,331.91	115,331.91	0.00	0.00	115,331.91
SKYLINE	SKY CIP2 Design Build Project	47209	72,888,787.42	72,688,787.42	17,734,228.68	35,193,980.04	19,760,578.70
SKYLINE	SKY Bldg 1 Modernization	47210	3,269,774.24	3,269,774.24	44,682.12	62,129.51	3,162,962.61
SKYLINE	SKY Bldg 2 Modernization, Phase 3	47211	961,439.03	961,439.03	0.00	0.00	961,439.03
SKYLINE	SKY Bldg 5 Partial Renovation	47213	561,964.07	561,964.07	0.00	0.00	561,964.07
SKYLINE	SKY Corporation Yard Project	47218	87,513.73	87,513.73	23,569.94	7,309.32	56,634.47
SKYLINE	SKY NW Bldg 5 Stairs	47220	980.18	980.18	0.00	0.00	980.18
SKYLINE	SKY Interior Building Signage	47221	22,131.86	22,131.86	0.00	0.00	22,131.86
SKYLINE	SKY Small Projects	47223	381,287.85	571,287.85	298,913.75	54,292.60	218,081.50
SKYLINE	SKY Emergency Building Repairs	47224	122,445.44	172,445.44	129,451.97	17,601.05	25,392.42
SKYLINE	SKY FMC Erosion	47225	0.00	100,000.00	12,800.00	33,200.00	54,000.00
SKYLINE	SKY Lot 10 Expansion	47226	0.00	0.00	181,588.12	0.00	(181,588.12)
SKYLINE	SKY Theater Equipment Project	47227	0.00	425,000.00	181,585.66	211,964.89	31,449.45
SKYLINE	SKY 12KV Electrical Systems Upgrade	47228	0.00	25,000.00	0.00	14,500.00	10,500.00
<b>TOTAL</b>			<b>336,330,849.73</b>	<b>364,761,231.14</b>	<b>77,003,173.95</b>	<b>83,017,168.18</b>	<b>204,740,889.01</b>

\* NOTE: All negative balances will be cleared with January 2010 journals.



**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	38,912	1,035,598	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$38,912</b>	<b>\$1,035,598</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	4,894	12,546	12,546	2,108	17%	6
7 Employee Benefits	0	0	569	1,009	1,009	147	15%	7
8 Materials & Supplies	73,504	264,945	1,060,197	1,052,597	487,828	190,130	39%	8
9 Operating Expenses	162,863	778,624	1,333,545	3,008,953	1,394,504	584,209	42%	9
10 Capital Outlay	9,132,137	2,848,772	12,427,572	12,931,582	5,993,164	3,841,184	64%	10
11 <b>Total Expenses</b>	<b>\$9,368,504</b>	<b>\$3,892,340</b>	<b>\$14,826,777</b>	<b>\$17,006,687</b>	<b>\$7,889,052</b>	<b>\$4,617,779</b>	<b>59%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$9,368,504)	(\$3,853,428)	(\$13,791,179)	(\$17,006,687)	(\$7,889,052)	(\$4,617,779)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$9,368,504)</b>	<b>(\$3,853,428)</b>	<b>(\$13,791,179)</b>	<b>(\$17,006,687)</b>	<b>(\$7,889,052)</b>	<b>(\$4,617,779)</b>		21

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	101,655	180,103	25,487	0	0	0	0%	2
3 Local Revenue	20,000	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$121,655</b>	<b>\$180,103</b>	<b>\$25,487</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	69	89,832	22,458	5,527	25%	6
7 Employee Benefits	0	0	11	7,884	1,971	575	29%	7
8 Materials & Supplies	721,981	494,588	896,894	2,154,429	2,154,429	1,308,210	61%	8
9 Operating Expenses	368,331	512,479	2,819,116	8,383,807	6,287,855	3,153,993	50%	9
10 Capital Outlay	4,638,790	3,212,197	19,492,955	97,124,623	77,699,698	46,270,771	60%	10
11 <b>Total Expenses</b>	<b>\$5,729,102</b>	<b>\$4,219,264</b>	<b>\$23,209,045</b>	<b>\$107,760,575</b>	<b>\$86,166,411</b>	<b>\$50,739,076</b>	<b>59%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,607,447)	(\$4,039,161)	(\$23,183,558)	(\$107,760,575)	(\$86,166,411)	(\$50,739,076)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$5,607,447)</b>	<b>(\$4,039,161)</b>	<b>(\$23,183,558)</b>	<b>(\$107,760,575)</b>	<b>(\$86,166,411)</b>	<b>(\$50,739,076)</b>		21

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



**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Capital Projects Fund (Fund 4) - Skyline College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	80,885	2,521,393	0	0	0	0%	2
3 Local Revenue	0	267,585	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$348,470</b>	<b>\$2,521,393</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	281	316	14,694	55,102	38,165	69%	6
7 Employee Benefits	0	33	37	1,315	5,500	4,286	78%	7
8 Materials & Supplies	732,268	156,879	822,339	2,572,684	1,929,513	299,892	16%	8
9 Operating Expenses	369,087	609,966	1,103,426	4,464,014	4,464,014	1,645,586	37%	9
10 Capital Outlay	11,676,164	3,266,030	7,792,700	33,633,792	33,633,792	17,028,213	51%	10
<b>11 Total Expenses</b>	<b>\$12,777,519</b>	<b>\$4,033,190</b>	<b>\$9,718,818</b>	<b>\$40,686,499</b>	<b>\$40,087,921</b>	<b>\$19,016,142</b>	<b>47%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$12,777,519)	(\$3,684,719)	(\$7,197,425)	(\$40,686,499)	(\$40,087,921)	(\$19,016,142)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$12,777,519)</b>	<b>(\$3,684,719)</b>	<b>(\$7,197,425)</b>	<b>(\$40,686,499)</b>	<b>(\$40,087,921)</b>	<b>(\$19,016,142)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$729,288	\$129,793	\$174,708	635,893	635,893	\$196,845	31%	2
3 Local Revenue	337,302,652	5,394,870	(21,641,720)	10,429,220	3,120,000	988,692	38%	3
4 <b>Total Revenue</b>	<b>\$338,031,940</b>	<b>\$5,524,663</b>	<b>(\$21,467,012)</b>	<b>\$11,065,113</b>	<b>\$3,755,893</b>	<b>\$1,185,537</b>	<b>32%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$47,472	\$68,633	\$78,971	\$141,000	\$141,000	\$71,040	50%	5
6 Classified Salaries	493,564	1,122,580	1,320,778	2,654,082	2,654,082	1,584,208	60%	6
7 Employee Benefits	157,464	340,303	410,183	1,063,049	1,063,049	529,927	50%	7
8 Materials & Supplies	110,430	139,094	94,556	415,000	311,250	102,684	33%	8
9 Operating Expenses	3,834,349	842,346	823,749	900,000	783,000	275,121	35%	9
10 Capital Outlay	1,959,210	271,668	1,031,740	6,130,312	612,196	67,196	11%	10
11 <b>Total Expenses</b>	<b>\$6,602,489</b>	<b>\$2,784,625</b>	<b>\$3,759,977</b>	<b>\$11,303,444</b>	<b>\$5,564,577</b>	<b>\$2,630,176</b>	<b>47%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,800,000	\$0	\$0	\$0	\$460,000	\$230,000	50%	12
13 Other Sources	25,000	200,000	77,000	0	0	716	0%	13
14 Transfers out	5,845,000	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$11,670,000</b>	<b>\$200,000</b>	<b>\$77,000</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$230,716</b>	<b>50%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$343,099,451	\$2,940,038	(\$25,149,989)	(\$238,331)	(\$1,348,684)	(\$1,213,923)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$343,099,451</b>	<b>\$2,940,038</b>	<b>(\$25,149,989)</b>	<b>(\$238,331)</b>	<b>(\$1,348,684)</b>	<b>(\$1,213,923)</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Capital Projects Fund (Fund 4) - Total District**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	2009-10 Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	\$830,943	\$429,693	\$3,757,186	\$635,893	\$635,893	\$196,845	31%	2
3 Local Revenue	\$337,322,652	\$5,662,455	(\$21,641,720)	\$10,429,220	\$3,120,000	\$988,692	32%	3
<b>4 Total Revenue</b>	<b>\$338,153,595</b>	<b>\$6,092,149</b>	<b>(\$17,884,534)</b>	<b>\$11,065,113</b>	<b>\$3,755,893</b>	<b>\$1,185,537</b>	<b>32%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$47,472	\$68,633	\$78,971	\$141,000	\$141,000	\$71,040	50%	5
6 Classified Salaries	\$493,564	\$1,122,862	\$1,326,057	\$2,771,154	\$2,744,188	\$1,630,009	59%	6
7 Employee Benefits	\$157,464	\$340,337	\$410,800	\$1,073,258	\$1,071,529	\$534,936	50%	7
8 Materials & Supplies	\$1,638,183	\$1,055,506	\$2,873,986	\$6,194,710	\$4,883,020	\$1,900,916	39%	8
9 Operating Expenses	\$4,734,630	\$2,743,415	\$6,079,836	\$16,756,773	\$12,929,373	\$5,658,909	44%	9
10 Capital Outlay	\$27,406,301	\$9,598,666	\$40,744,968	\$149,820,309	\$117,938,851	\$67,207,364	57%	10
<b>11 Total Expenses</b>	<b>\$34,477,614</b>	<b>\$14,929,419</b>	<b>\$51,514,618</b>	<b>\$176,757,204</b>	<b>\$139,707,962</b>	<b>\$77,003,174</b>	<b>55%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,800,000	\$0	\$0	\$0	\$460,000	\$230,000	50%	12
13 Other Sources	\$25,000	\$200,000	\$77,000	\$0	\$0	\$716	0%	13
14 Transfers out	(\$5,845,000)	\$0	(\$77,000)	\$0	\$0	\$0	0%	14
15 Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0%	15
16 Other Out Go	\$0	\$0	\$0	\$0	\$0	\$0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$20,000)</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$230,716</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$303,655,981	(\$8,637,270)	(\$69,399,152)	(\$165,692,091)	(\$135,492,069)	(\$75,586,921)		18
19 Beginning Balance, July 1	129,362,713	213,940,712	481,025,247	346,931,551	346,931,551	213,940,712		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$433,018,694</b>	<b>\$205,303,442</b>	<b>\$411,626,095</b>	<b>\$181,239,460</b>	<b>\$211,439,482</b>	<b>\$138,353,791</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Enterprise Fund Auxiliary Fund (Fund 5)**

*The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges.*

*The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores.*

*The **Cafeteria Fund** is used to account for revenues received and expenses related to the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

**San Mateo County Community College District**  
**2009-10 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Income</b>								
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0	0%	2
3 Local Income	3,835,108	4,183,005	4,534,614	9,225,000	9,225,000	4,096,883	44%	3
<b>4 Total Income</b>	<b>\$3,835,108</b>	<b>\$4,183,005</b>	<b>\$4,534,614</b>	<b>\$9,225,000</b>	<b>\$9,225,000</b>	<b>\$4,096,883</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Cost of Sales	\$2,683,267	\$2,817,985	\$3,116,027	\$6,300,000	\$6,300,000	\$2,669,364	42%	5
6 Certificated Salaries	0	0	0	0	0	0	0%	6
7 Classified Salaries	669,183	672,034	721,921	1,500,000	1,500,000	684,318	46%	7
8 Employee Benefits	185,125	192,887	192,917	410,000	410,000	208,880	51%	8
9 Materials & Supplies	15,556	17,906	15,556	0	0	0	0%	9
10 Operating Expenses	326,029	372,526	555,734	747,700	747,700	433,447	58%	10
11 Capital Outlay	0	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$3,879,160</b>	<b>\$4,073,338</b>	<b>\$4,602,155</b>	<b>\$8,957,700</b>	<b>\$8,957,700</b>	<b>\$3,996,009</b>	<b>45%</b>	<b>12</b>
<b>Transfers &amp; Other</b>								
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0	0%	17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>18</b>
<b>Fund Balance</b>								
19 Net Change in Fund Balance	(\$44,052)	\$109,667	(\$67,541)	\$267,300	\$267,300	\$100,874		19
20 Beginning Balance, July 1	5,697,412	5,831,207	6,181,923	6,471,738	6,471,738	6,471,738		20
21 Adjustments to Beginning Balance	0	0	0	0	0	0		21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$5,653,360</b>	<b>\$5,940,874</b>	<b>\$6,114,382</b>	<b>\$6,739,038</b>	<b>\$6,739,038</b>	<b>\$6,572,612</b>		<b>22</b>



**BOOKSTORES**  
**Balance Sheet**  
**December 31, 2009**

**ASSETS**

Cash for Operations and Investments	\$4,419,084
Accounts Receivable	201,981
Inventory	2,793,800
Furniture, Fixtures & Equipment (Net)	310,289
<b>TOTAL ASSETS</b>	<b>\$7,725,154</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$1,152,542
Capital-Reserved	6,572,612
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$7,725,154</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**BOOKSTORES  
Income Statement  
For the Period Ending December 31, 2009**

	<u>Year to Date Actual</u>		<u>2009-10 Budget</u>
<b>INCOME</b>			
Merchandise Sales	\$3,896,469	100.00%	\$ 9,000,000
<b>COST OF GOODS SOLD</b>			
Merchandise Purchases	<u>2,669,364</u>	<u>68.51%</u>	<u>6,300,000</u>
<b>GROSS PROFIT</b>	<u>\$1,227,105</u>	<u>31.49%</u>	<u>\$ 2,700,000</u>
 <b>OPERATING EXPENSES</b>			
Salaries & Benefits	\$836,310		\$ 1,800,000
Other Inventory Expenses	\$182,848		300,000
Equipment Maintenance & Rental	10,463		25,000
Travel, Conference	8,979		19,000
Dues & Membership	6,379		10,000
Insurance	3,420		13,000
Utilities	24,703		26,000
Contracted Services	21,394		60,000
Legal, Audit and Bad Debts	-		2,500
Other Expenses	<u>134,734</u>		<u>209,500</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$1,229,230</u>	<u>31.55%</u>	<u>\$2,465,000</u>
 <b>NET INCOME FROM OPERATIONS</b>	 (\$2,125)	 -0.05%	 \$ 235,000
 <b>OTHER INCOME</b>			
Interest & Other Income	\$200,414		\$ 225,000
 <b>TOTAL OTHER INCOME</b>	 <u>\$200,414</u>	 <u>5.14%</u>	 <u>\$ 225,000</u>
 <b>NET INCOME BEFORE OTHER EXPENSES</b>	 \$198,289	 5.09%	 \$460,000
 <b>OTHER EXPENSES</b>			
Administrative Salary and Benefits	\$56,888		\$ 110,000
Rent	\$33,780		\$ 67,700
Donations	6,747		\$ 15,000
<b>TOTAL OTHER EXPENSES</b>	<u>\$97,415</u>	<u>2.50%</u>	<u>\$ 192,700</u>
 <b>Net Change in Fund Balance</b>	 <b>\$100,874</b>	 <b>2.59%</b>	 <b><u>\$ 267,300</u></b>
 Capital, July 1, 2009	 6,471,738		
 <b>Capital, December 31, 2009</b>	 <b><u>\$6,572,612</u></b>		

**San Mateo County Community College District**  
**2009-10 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	%	
								To Date
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	86,718	102,502	108,624	210,000	210,000	92,923	44%	3
<b>4 Total Revenue</b>	<b>\$86,718</b>	<b>\$102,502</b>	<b>\$108,624</b>	<b>\$210,000</b>	<b>\$210,000</b>	<b>\$92,923</b>	<b>44%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	2,953	9,648	10,761	21,000	21,000	10,638	51%	6
7 Employee Benefits	332	2,205	2,444	4,600	4,600	2,657	58%	7
8 Materials & Supplies	0	0	0	65,000	65,000	0	0%	8
9 Operating Expenses	85,261	95,341	101,342	96,400	96,400	90,492	94%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$88,546</b>	<b>\$107,194</b>	<b>\$114,547</b>	<b>\$187,000</b>	<b>\$187,000</b>	<b>\$103,787</b>	<b>56%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$1,828)	(\$4,692)	(\$5,923)	\$23,000	\$23,000	(\$10,864)		18
19 Beginning Balance, July 1	630,858	629,374	408,068	398,444	398,444	398,444		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$629,030</b>	<b>\$624,682</b>	<b>\$402,145</b>	<b>\$421,444</b>	<b>\$421,444</b>	<b>\$387,580</b>		<b>21</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Balance Sheet  
December 31, 2009**

**ASSETS**

Cash for Operations and Investments	\$258,816
Cash Reserve for Equipment	0
Accounts Receivable	9,232
Furniture, Fixtures & Equipment (Net)	153,318
<b>TOTAL ASSETS</b>	<b>\$421,366</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$33,786
Capital, July 1, 2009	\$398,444
Adjustment to Capital	(10,864)
Capital, December 31, 2009	\$387,580
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$421,366</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Income Statement  
For the Period Ending December 31, 2009**

	<u>Year to Date Actual</u>	<u>2009-2010 Budget</u>
<b>INCOME</b>		
Special Service Income	-	20,000
Vending Income	33,978	68,000
Food Service Income	57,319	120,000
Interest	1,042	2,000
Surplus equipment	0	-
Other Income	584	0
<b>TOTAL INCOME</b>	<b>\$92,923</b>	<b>210,000</b>
<b>EXPENSES</b>		
Salaries	\$ 10,638	\$ 21,000
Benefits	2,657	4,600
Depreciation Expense	14,800	28,000
Service Contracts & Repairs	31,708	32,000
Non Inventory Equipment	4,283	5,000
College Support	39,701	96,400
Loss from Investments	-	-
Other	-	-
<b>TOTAL EXPENSES</b>	<b>\$103,787</b>	<b>\$ 187,000</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>(\$10,864)</b>	
Capital, July 1, 2009	\$398,444	<b>\$23,000</b>
<b>Capital, December 31, 2009</b>	<b>\$387,580</b>	



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

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

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	33,982	0	0	0	0	0	0%	2
3 Local Revenue	7	8	20	0	0	6	0%	3
<b>4 Total Revenue</b>	<b>\$33,989</b>	<b>\$8</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	85	0%	6
7 Employee Benefits	0	0	0	0	0	17	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$33,989	\$8	\$20	\$0	\$0	(\$95)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$33,989</b>	<b>\$8</b>	<b>\$20</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$95)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$3,197	\$6,316	\$10,090	\$15,000	\$15,000	\$11,637	78%	1
2 State Revenue	73,939	220,140	230,080	150,900	150,900	243,475	161%	2
3 Local Revenue	73,246	102,041	121,314	170,677	170,677	82,484	48%	3
4 <b>Total Revenue</b>	<b>\$150,382</b>	<b>\$328,498</b>	<b>\$361,484</b>	<b>\$336,577</b>	<b>\$336,577</b>	<b>\$337,596</b>	<b>100%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$41,403	\$44,402	\$45,088	\$98,511	\$98,511	\$44,704	45%	5
6 Classified Salaries	111,944	122,316	133,428	281,052	281,052	129,508	46%	6
7 Employee Benefits	46,210	53,467	62,318	156,562	156,562	64,876	41%	7
8 Materials & Supplies	14,813	14,968	17,684	36,400	36,300	9,180	25%	8
9 Operating Expenses	0	31	174	1,037	1,137	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$214,370</b>	<b>\$235,184</b>	<b>\$258,692</b>	<b>\$573,563</b>	<b>\$573,563</b>	<b>\$248,268</b>	<b>43%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$46,210	\$0	\$62,318	\$240,294	\$240,294	\$99,784	42%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$46,210</b>	<b>\$0</b>	<b>\$62,318</b>	<b>\$240,294</b>	<b>\$240,294</b>	<b>\$99,784</b>	<b>42%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$17,778)	\$93,314	\$165,111	\$3,308	\$3,308	\$189,112		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$17,778)</b>	<b>\$93,314</b>	<b>\$165,111</b>	<b>\$3,308</b>	<b>\$3,308</b>	<b>\$189,112</b>		21

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$7,432	\$0	(\$1,588)	\$19,000	\$19,000	\$0	0%	1
2 State Revenue	127,503	0	0	301,200	301,200	0	0%	2
3 Local Revenue	14,309	16,025	7,242	57,252	57,252	13,719	24%	3
<b>4 Total Revenue</b>	<b>\$149,245</b>	<b>\$16,025</b>	<b>\$5,654</b>	<b>\$377,452</b>	<b>\$377,452</b>	<b>\$13,719</b>	<b>4%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$38,236	\$39,587	\$40,966	\$81,932	\$81,932	\$40,966	50%	5
6 Classified Salaries	126,089	125,911	130,766	257,420	257,420	131,249	51%	6
7 Employee Benefits	62,756	76,261	82,521	197,677	197,677	98,499	50%	7
8 Materials & Supplies	13,915	15,006	21,392	35,700	35,700	12,003	34%	8
9 Operating Expenses	1,065	25	0	2,400	2,400	25	1%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$242,061</b>	<b>\$256,790</b>	<b>\$275,645</b>	<b>\$575,129</b>	<b>\$575,129</b>	<b>\$282,742</b>	<b>49%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$62,756	\$0	\$82,521	\$197,677	\$197,677	\$98,499	50%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$62,756</b>	<b>\$0</b>	<b>\$82,521</b>	<b>\$197,677</b>	<b>\$197,677</b>	<b>\$98,499</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$30,060)	(\$240,765)	(\$187,470)	\$0	\$0	(\$170,524)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$30,060)</b>	<b>(\$240,765)</b>	<b>(\$187,470)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$170,524)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Child Development Fund (Fund 6) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$1,680	\$1,680	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	351	0	0	0	0%	6
7 Employee Benefits	0	0	36	0	0	0	0%	7
8 Materials & Supplies	0	0	299	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$686</b>	<b>\$1,680</b>	<b>\$1,680</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$0	(\$686)	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$686)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$10,629	\$6,316	\$8,502	\$35,680	\$35,680	\$11,637	33%	1
2 State Revenue	235,424	220,140	230,080	452,100	452,100	243,475	54%	2
3 Local Revenue	87,562	118,074	128,576	227,928	227,928	96,209	42%	3
<b>4 Total Revenue</b>	<b>\$333,616</b>	<b>\$344,531</b>	<b>\$367,159</b>	<b>\$715,708</b>	<b>\$715,708</b>	<b>\$351,321</b>	<b>49%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$79,639	\$83,988	\$86,054	\$180,443	\$180,443	\$85,670	47%	5
6 Classified Salaries	238,033	248,227	264,544	538,472	538,472	260,842	48%	6
7 Employee Benefits	108,966	129,729	144,876	354,239	354,239	163,392	46%	7
8 Materials & Supplies	28,728	29,974	39,375	72,100	72,000	21,184	29%	8
9 Operating Expenses	1,065	56	174	3,437	3,537	25	1%	9
10 Capital Outlay	0	0	0	1,680	1,680	0	0%	10
<b>11 Total Expenses</b>	<b>\$456,431</b>	<b>\$491,974</b>	<b>\$535,023</b>	<b>\$1,150,371</b>	<b>\$1,150,371</b>	<b>\$531,112</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$108,966	\$0	\$144,840	\$437,971	\$437,971	\$198,283	45%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$108,966</b>	<b>\$0</b>	<b>\$144,840</b>	<b>\$437,971</b>	<b>\$437,971</b>	<b>\$198,283</b>	<b>45%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$13,849)	(\$147,443)	(\$23,024)	\$3,308	\$3,308	\$18,492		18
19 Beginning Balance, July 1	272,565	156,256	177,874	166,888	166,888	166,888		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$258,716</b>	<b>\$8,813</b>	<b>\$154,850</b>	<b>\$170,196</b>	<b>\$170,196</b>	<b>\$185,380</b>		<b>21</b>

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **Expendable Trust Fund**

## **Financial Aid**

### **(Fund 7)**

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$535,508	\$574,264	\$774,467	\$2,097,166	\$2,097,166	\$1,359,015	65%	1
2 State Revenue	45,752	49,616	52,839	105,000	105,000	50,515	48%	2
3 Local Revenue	38,573	76,096	81,055	0	0	63,148	0%	3
<b>4 Total Revenue</b>	<b>\$619,833</b>	<b>\$699,976</b>	<b>\$908,361</b>	<b>\$2,202,166</b>	<b>\$2,202,166</b>	<b>\$1,472,678</b>	<b>67%</b>	<b>4</b>

<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>

<b>Transfers &amp; Other</b>								
12 Transfers In	\$30,008	\$8,892	\$1,296	\$0	\$68,806	\$68,806	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(621,043)	(648,578)	(832,967)	(2,202,166)	(2,270,972)	(1,524,087)	67%	16
<b>17 Total Transfers/Other</b>	<b>(\$591,035)</b>	<b>(\$639,686)</b>	<b>(\$831,671)</b>	<b>(\$2,202,166)</b>	<b>(\$2,202,166)</b>	<b>(\$1,455,281)</b>	<b>66%</b>	<b>17</b>

<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$28,798	\$60,290	\$76,690	\$0	\$0	\$17,397		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$28,798</b>	<b>\$60,290</b>	<b>\$76,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,397</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$877,302	\$988,716	\$1,202,820	\$3,336,502	\$3,336,502	\$2,115,639	63%	1
2 State Revenue	110,626	122,295	105,584	175,000	175,000	75,319	43%	2
3 Local Revenue	68,649	123,246	126,284	0	0	100,507	0%	3
<b>4 Total Revenue</b>	<b>\$1,056,577</b>	<b>\$1,234,257</b>	<b>\$1,434,688</b>	<b>\$3,511,502</b>	<b>\$3,511,502</b>	<b>\$2,291,465</b>	<b>65%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$22,100	\$29,100	\$22,900	\$0	\$3,100	\$3,100	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,000,231)	(1,138,377)	(1,322,823)	(3,511,502)	(3,514,602)	(2,335,901)	66%	16
<b>17 Total Transfers/Other</b>	<b>(\$978,131)</b>	<b>(\$1,109,277)</b>	<b>(\$1,299,923)</b>	<b>(\$3,511,502)</b>	<b>(\$3,511,502)</b>	<b>(\$2,332,801)</b>	<b>66%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$78,446	\$124,980	\$134,765	\$0	\$0	(\$41,336)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$78,446</b>	<b>\$124,980</b>	<b>\$134,765</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$41,336)</b>		<b>21</b>

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



**San Mateo County Community College District  
2009-2010 Mid-Year Report  
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,037,359	\$1,114,571	\$1,601,221	\$4,244,776	\$4,244,776	\$2,462,953	58%	1
2 State Revenue	110,808	108,522	102,463	215,000	215,000	95,284	44%	2
3 Local Revenue	58,440	113,999	121,350	0	0	150,008	0%	3
<b>4 Total Revenue</b>	<b>\$1,206,607</b>	<b>\$1,337,092</b>	<b>\$1,825,034</b>	<b>\$4,459,776</b>	<b>\$4,459,776</b>	<b>\$2,708,245</b>	<b>61%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$12,050	\$19,700	\$15,856	\$0	\$80,512	\$80,512	100%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,197,177)	(1,252,878)	(1,808,150)	(4,459,776)	(4,540,288)	(2,813,912)	62%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,185,127)</b>	<b>(\$1,233,178)</b>	<b>(\$1,792,294)</b>	<b>(\$4,459,776)</b>	<b>(\$4,459,776)</b>	<b>(\$2,733,400)</b>	<b>61%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$21,480	\$103,914	\$32,740	\$0	\$0	(\$25,155)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$21,480</b>	<b>\$103,914</b>	<b>\$32,740</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,155)</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

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

**San Mateo County Community College District**  
**2009-2010 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2006-07 Actuals	2nd Quarter 2007-08 Actuals	2nd Quarter 2008-09 Actuals	2009-10 Adoption Budget	2009-10 Adjusted Budget	Actual To Date	% To Date
<b>Revenue</b>							
1 Federal Revenue	\$2,450,169	\$2,677,551	\$3,578,508	\$9,678,444	\$9,678,444	\$5,937,607	61%
2 State Revenue	267,186	280,433	260,886	495,000	495,000	221,118	45%
3 Local Revenue	165,662	313,341	328,689	0	0	313,662	0%
<b>4 Total Revenue</b>	<b>\$2,883,017</b>	<b>\$3,271,325</b>	<b>\$4,168,083</b>	<b>\$10,173,444</b>	<b>\$10,173,444</b>	<b>\$6,472,387</b>	<b>64%</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%
6 Classified Salaries	0	0	0	0	0	0	0%
7 Employee Benefits	0	0	0	0	0	0	0%
8 Materials & Supplies	0	0	0	0	0	0	0%
9 Operating Expenses	0	0	0	0	0	0	0%
10 Capital Outlay	0	0	0	0	0	0	0%
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$64,158	\$57,692	\$40,052	\$0	\$152,418	\$152,418	100%
13 Other Sources	0	0	0	0	0	0	0%
14 Transfers out	0	0	0	0	0	0	0%
15 Contingency	0	0	0	0	0	0	0%
16 Other Out Go	(2,818,451)	(3,039,833)	(3,963,940)	(10,173,444)	(10,325,862)	(6,673,899)	65%
<b>17 Total Transfers/Other</b>	<b>(\$2,754,293)</b>	<b>(\$2,982,141)</b>	<b>(\$3,923,888)</b>	<b>(\$10,173,444)</b>	<b>(\$10,173,444)</b>	<b>(\$6,521,481)</b>	<b>64%</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$128,724	\$289,184	\$244,195	\$0	\$0	(\$49,094)	
19 Beginning Balance, July 1	126,701	128,421	192,001	235,313	235,313	235,313	
20 Balance	0	0	0	0	0	0	
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$255,425</b>	<b>\$417,605</b>	<b>\$436,196</b>	<b>\$235,313</b>	<b>\$235,313</b>	<b>\$186,219</b>	

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Retirement Reserve Fund Expendable Trust (Fund 8)**

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

*This Fund has been generated by transfers made from the Unrestricted General Fund. Effective July 1, 2009, these transfers will come from all funds and will be charged as part of the benefit expense in those funds. This reserve is small compared to the total liability already incurred, so current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. The goal is to eventually have enough funds in this reserve to pay the ongoing costs of retiree benefits.*



**San Mateo County Community College District  
2009-2010 Mid-Year Budget  
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2006-2007 Actuals	2nd Quarter 2007-2008 Actuals	2nd Quarter 2008-2009 Actuals	2009-2010 Adoption Budget	2009-2010 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	261,684	353,623	(232,222)	257,817	257,817	54,719	21%	3
<b>4 Total Revenue</b>	<b>\$261,684</b>	<b>\$353,623</b>	<b>(\$232,222)</b>	<b>\$257,817</b>	<b>\$257,817</b>	<b>\$54,719</b>	<b>21%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	3,031	25,904	79,390	79,390	26,777	34%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$3,031</b>	<b>\$25,904</b>	<b>\$79,390</b>	<b>\$79,390</b>	<b>\$26,777</b>	<b>34%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$1,500,000	\$1,500,000	\$0	\$2,497,823	0	\$0	0%	12
13 Other Sources	0	0	0	0	\$2,497,823	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	(5,000,000)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$2,497,823</b>	<b>\$2,497,823</b>	<b>(\$5,000,000)</b>	<b>-200%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$1,761,684	\$1,850,592	(\$258,126)	\$2,676,250	\$2,676,250	(\$4,972,058)		18
19 Beginning Balance, July 1	24,219,353	16,139,901	32,836,442	34,564,967	34,564,967	34,564,967		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$25,981,037</b>	<b>\$17,990,493</b>	<b>\$32,578,316</b>	<b>\$37,241,217</b>	<b>\$37,241,217</b>	<b>\$29,592,909</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# Supplemental Information

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Account Code**

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Budget Activity**

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Academic Salaries**



**No Borrowing**

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

	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>1st Period 2009-2010</u>
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**College of San Mateo**

Resident										
Fall & Spring	7,263	7,336	8,041	8,059	7,561	7,311	7,423	7,686	8,022	7,947
Summer	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,122</u>	<u>989</u>	<u>945</u>	<u>956</u>	<u>992</u>	<u>985</u>	<u>1,089</u>
Total, Resident	8,146	8,247	9,067	9,181	8,550	8,256	8,379	8,678	9,007	9,036
Total, Apprenticeship	173	171	165	131	140	146	156	164	115	48
Flex-time	14	10	9	14	9	12	10	11	16	16
Non-Resident										
Fall & Spring	315	327	288	245	223	234	226	217	198	181
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	-	-
Summer (N/C)	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>	<u>20</u>	<u>15</u>	<u>18</u>	<u>19</u>
Total, Non-Resident	347	355	321	271	242	255	246	232	216	200

<b>College of San Mateo Total</b>	<b>8,680</b>	<b>8,783</b>	<b>9,562</b>	<b>9,597</b>	<b>8,941</b>	<b>8,669</b>	<b>8,791</b>	<b>9,085</b>	<b>9,354</b>	<b>9,300</b>
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**Canada College**

Resident										
Fall & Spring	2,988	3,358	3,489	3,606	3,631	3,707	3,770	3,938	4,218	4,589
Fall & Spring (N/C)	6	25	8	43	50	43	27	35	38	37
Summer (N/C)	-	-	1	-	2	4	4	5	1	6
Summer	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>359</u>	<u>380</u>	<u>402</u>	<u>414</u>	<u>516</u>
Total, Resident	3,375	3,775	3,964	3,667	3,981	4,113	4,181	4,380	4,671	5,148
Flex-time	7	4	3	6	3	3	3	4	7	14
Non-Resident										
Fall & Spring	155	152	116	76	73	71	62	60	88	82
Fall & Spring (N/C)	1	4	2	3	2	1	1	1	1	1
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>11</u>
Total, Non-Resident	164	169	128	80	77	79	71	68	96	94

<b>Canada College Total</b>	<b>3,546</b>	<b>3,948</b>	<b>4,095</b>	<b>3,753</b>	<b>4,061</b>	<b>4,195</b>	<b>4,255</b>	<b>4,452</b>	<b>4,774</b>	<b>5,256</b>
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**Skyline College**

Resident										
Fall & Spring	5,222	5,780	6,375	6,107	6,014	5,912	5,840	6,345	6,893	7,495
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	47	-
Summer (N/C)	-	-	-	-	-	-	-	-	-	-
Summer	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>853</u>	<u>844</u>	<u>868</u>	<u>1,087</u>	<u>1,232</u>
Total, Resident	6,243	6,677	7,385	6,972	6,840	6,765	6,684	7,213	8,027	8,727
Total, Apprenticeship	43	42	31	9	4	4	3	3	2	1
Flex-time	10	4	4	5	4	9	3	5	6	11
Non-Resident										
Fall & Spring	203	159	154	124	109	97	101	97	88	84
Fall & Spring (N/C)	-	-	-	-	-	-	-	-	1	-
Summer (N/C)	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>	<u>10</u>	<u>12</u>	<u>16</u>	<u>14</u>
Total, Non-Resident	226	185	176	142	122	109	111	109	105	98

<b>Skyline College Total</b>	<b>6,522</b>	<b>6,908</b>	<b>7,596</b>	<b>7,128</b>	<b>6,970</b>	<b>6,887</b>	<b>6,801</b>	<b>7,330</b>	<b>8,140</b>	<b>8,837</b>
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No Borrowing

San Mateo County Community College District  
FTES Analysis

	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>Actual 2005-2006</u>	<u>Actual 2006-2007</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>1st Period 2009-2010</u>
<i>District</i>										
Resident										
Fall & Spring	15,473	16,474	17,905	17,772	17,206	16,930	17,033	17,969	19,133	20,031
Fall & Spring (N/C)	6	25	8	43	50	43	27	35	85	37
Summer (N/C)	0	0	1	0	2	4	4	5	1	6
Summer	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,005</u>	<u>2,113</u>	<u>2,157</u>	<u>2,180</u>	<u>2,262</u>	<u>2,486</u>	<u>2,837</u>
Total, Resident	17,764	18,699	20,416	19,820	19,371	19,134	19,244	20,271	21,705	22,911
Total, Apprenticeship	216	213	196	140	144	150	159	167	117	49
Flex-time	31	18	16	25	16	24	16	20	29	41
Non-Resident										
Fall & Spring	673	638	558	445	405	402	389	374	374	67
Fall & Spring (N/C)	1	4	2	3	2	1	1	1	2	1
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>	<u>38</u>	<u>34</u>	<u>41</u>	<u>44</u>
Total, Non-Resident	737	709	625	493	441	443	428	409	417	391
<b>District Total</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,478</b>	<b>19,972</b>	<b>19,751</b>	<b>19,847</b>	<b>20,867</b>	<b>22,268</b>	<b>23,392</b>

**BOARD REPORT NO. 10-1-1CA**

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

**APPROVAL OF 2010-11 BUDGET AND PLANNING CALENDAR**

The budget development process for 2010-11 requires formulation of a budget calendar. Included in the 2010-11 calendar is consultation with the Committee for Budget and Finance, which is a subcommittee of the District Shared Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2010-11 on September 22, 2010.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2010-11 Budget and Planning Calendar.

## Budget and Planning Calendar, 2010-11

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2010 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 8	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting). Finalize resource allocation recommendation.	Approval of 2010-11 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/February	Chancellor's Council discussions of budget strategies and allocations. Approve resource allocation.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2010 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February	"P1" First Principal Apportionment	Certify to State Controller Apportionment	
February/March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2009-10 Mid-Year Budget Report	Review of 2009-10 Mid-Year Budget Report
March	Campuses Finalize Fall 2010 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2010-11 budget priorities and Districtwide allocations.
Mid-March	Run preliminary position control worksheets for 2010-11	Colleges ongoing review of position control	
April			Budget update with Board; review budget assumptions for Tentative budget.
May 7	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
June	District Office completes budget input and prepares Tentative Budget document	Review of 2010-11 Tentative Budget	
June 23			Adoption of 2010-11 Tentative Budget and 2010-11 Gann Limit.
June 25	"P2" Second Principal Apportionment	Certify to State Controller Apportionment	
June-August	Final adjustments to budget are made.		
July	Enactment of 2010-11 State Budget		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2009-10 books are closed. District Office completes budget input and prepares Final Budget document.		
August 18			Public Hearing of 2010-11 Final Budget.
Sept. 22			Adoption of 2010-11 Final Budget.

**Associated Students of Cañada College  
2<sup>nd</sup> Quarter Report (October-December)  
Fall 2009**

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

**October**

The ASCC hosted a series of activities for Halloween, including a movie screening, haunted house, and costume contest. The ASCC rose over \$300 from the haunted house, for their Pennies for Peace fundraiser.

**November**

Four representatives from the ASCC attended the Fall General Assembly in San Francisco, Ca. The ASCC collaborated with PTK and Trio Advisory Council on a healthy food drive for the holidays.

**December**

The ASCC approved over \$4,500 in funding request for campus activities

## **Associated Students of College of San Mateo 2nd Quarter Report, October 2010 – December 2010**

The Associated Students of College of San Mateo (ASCSM) has had a very productive first quarter. Although it continues to be a time of transition in Student Activities and at CSM, the ASCSM has been able to successfully continue to participate in college governance and has been able to create a lively and entertaining campus atmosphere for CSM student, faculty, staff, and administrators. Some of the highlights for the semester are:

### **Ongoing Activities**

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including the Academic Enhancement Committee, the Finance & Administration Committee, the Programs & Services Committee, the Public Relations Committee, the Inter Club Council, and the Legislative & Governmental Affairs Committee.

Members of the ASCSM Student Senate continued to participate in College and District governance committees. At the College level, student leaders are attending numerous committee meetings, including the College Council, Faculty Academic Senate, Committee on Instruction, Enrollment Management Committee, Diversity in Action Group, College Auxiliary Services Advisory Committee and the College Assessment Committee. At the District level, students are also involved in the District Shared Governance Council, the District Committee on Budget & Finance, the District Auxiliary Services Advisory Committee and the District Student Council. Additionally, representatives of the Student Senate have been involved with the College's planning process for new construction.

The ASCSM, in cooperation with the Student Activities Office, continue 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.

The Associated Students continues to support the CSM Ambassadors Program, which coordinates and provides tours of the campus for individuals and groups interested in attending College of San Mateo.

## **Events and Activities:**

**October:** At the end of September beginning of October the Senate held their annual "Oktoberfest". A weeklong event that had free food, music, and activities. Over the week October 5<sup>th</sup> through October 9<sup>th</sup> the Senate held special Senate elections. Thirteen students ran for 12 Senate positions. During the weekend of October 16<sup>th</sup> through October 18<sup>th</sup> the students attended the California Community College Student Affairs Association Leadership Conference in Sacramento, CA. On October 24<sup>th</sup> several students attended a statewide student conference on the budget cuts facing California Community Colleges at UC Berkeley. On Thursday (October 29) and Friday (October 30) Student Senate sponsored their annual Haunted House. Several hundred students, faculty, staff visited the Haunted House over the two days. Over that same week, AS co-sponsored Spirit Week with the Athletics Department, this led up to the Homecoming football game on October 31<sup>st</sup>. On October 28<sup>th</sup>, the EOPS club sponsored an All Day Halloween Movie Marathon. Lastly, on October 30<sup>th</sup>, the Performance Dance Ensemble Club held a dance performance in the main quad.

**November:** On November 4<sup>th</sup>, the Associated Students in conjunction with the Inter Club Council held an ICC/Club Mixer; approximately 50 students from a variety of clubs attended. Over the weekend of November 6<sup>th</sup> through 8<sup>th</sup> the students attended the Student Senate for California Community Colleges General Assembly. On November 17<sup>th</sup>, the students in conjunction with the CSM President's Office organized and held an Associated Students Forum with President Claire to address students' responses to the budget cuts; approximately 100 students and 30 faculty/staff/administrators attended. The students also participated and co-sponsored a Candlelight Vigil with faculty and staff to express their feelings over the budget cuts. Lastly, Phi Theta Kappa Honors Club held a food drive from November 20<sup>th</sup> through December 16<sup>th</sup>, collecting can and other food goods for the underprivileged.

**December:** On December 7<sup>th</sup>, the Associated Students sponsored a mixer with the Board of Trustees, District administrators, and College administrators.

**Associated Students of Skyline College  
Budget Report for the 2<sup>nd</sup> Quarter 2009-2010  
Summary of Programs and Activities  
February 11, 2010**

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

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

- Art on Campus
- Campus Auxiliary Services Advisory Committee
- College Budget
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Students Council
- District Budget Committee
- District Shared Governance Council
- Ed Policy Committee
- Fresh Look / Webpage Advisory Committee
- Health and Safety Committee
- Institutional Planning
- Program Improvement Viability Committee
- Technology Committee

**Student Handbook and Academic Planners:** Due to budget cuts the Student Handbook will only be available online in a downloadable format.

**Recruitment of Students:** The ASSC continues to encourage student participation in activities, events and student government, using handouts, flyers and giveaways to increase participation and attendance.

**Student Identification Cards:** The Student Activities Office continues to produce Student ID Cards for the student body with assistance from the ASSC. The ASSC is delaying purchasing another ID machine and encouraging district wide discussion of the use of SMART Cards.

**Skyline Organizations and Club SOCC:** The ASSC members always encourage other students to become active on campus by their work through SOCC. They also encourage students who do not find a club that interests them to start their own. This Fall, S.O.C.C. has four (4) new clubs: Ceramics Club, Volunteer Society, Veterans Club and Hand-to-Hand.

**Program and Events:**

**Unity Day  
October 21, 2009**

Unity day was collaboration of student clubs, learning communities and off campus organizations to promote awareness against violence and make students aware of the resource available to them. Approximately 300 people attended.

**November 18, 2009****Second Harvest Food Drive**

On Wednesday 11/18/09, the ASSC organized the annual Food Drive. Special thanks to all of the clubs that participated: LASO, Runners Club, FSU, Honors Club, Democrats Club, Cheer and Dance Squad, Skyline Fellowship, Sports Medicine Club and Volunteer Club. The ASSC's targeted goal for cash donations was \$500. Thanks to the generosity of the Skyline community they raised a total of \$909.86. They also collected a total of 2,298 non-perishable food items. Here were the Club Winners and their Prizes:

1<sup>st</sup>: LASO \$500.

2<sup>nd</sup>: Runners Club \$300.

3<sup>rd</sup>: FSU \$200.

**ASSC Q&As for Dr. Morrow****November 23, 2009**

The Associated Students requested that Dr. Morrow provide written answers to some questions concerning the September 2 shooting and other emergency preparedness issues so that they could share the information with other students. Dr. Morrow has done that and the Q&A is posted on the President's website at <http://www.skylinecollege.edu/facstaff/PresidentsOffice/otherprezmsg.html>.

**AIDS Awareness Week****November 30 – December 6 2009**

The ASSC and the Skyline Health Center sponsored AIDS Awareness Week.

Three AIDS Memorial Quilts have been on display: 2 panels in building 6, in the staircase and 1 panel in the library along with a book display by Barbara Daley. Forty students took advantage of free HIV testing on December 1, conducted by the San Mateo County HIV Testing Van in front of the Student Center and at the Health Center.

***Conferences:*****CCCSAA Leadership Conference****October 16, 2009 – October 18, 2009**

Five (5) A.S.S.C. members attended the California Community College Student Affairs Association (CCCSAA), 2009 Leadership Conference entitled, "Get up, Stand up, Lead." The Conference took place in Sacramento, California.

**General Assembly – SSSCC****November 5, 2009 – November 8, 2009**

Four (4) representatives of the A.S.S.C. attended discussion about the state budget crisis and how to advocate for student needs at the state level. The Conference was held in San Francisco, California.

Amory Nan Cariadus  
Coordinator of Student Activities  
Skyline College  
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**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING DECEMBER 31, 2009**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	4,608,134.25	8,582,108.70	26,515,222.54	351,314,979.96	179,294.61	602,857.94	-
<b>Cash inflow from operations:</b>							
Year-to-date Income	82,897,668.17	9,751,713.57	14,773,799.27	1,416,253.70	549,603.94	11,624,804.85	54,719.12
Accounts Receivable	8,615,247.51	502,971.49	88,790.17	8,286,129.82	40,431.25	351,298.33	(14,723,162.09)
Deferred Income	(3,869,639.61)	(1,542,340.35)		(272,986.42)	(15,067.50)	(197,338.00)	(1,211.76)
Cash awaiting for deposit	163,190.78						
<b>Total Income</b>	<b>92,414,601.10</b>	<b>17,294,453.41</b>	<b>41,377,811.98</b>	<b>360,744,377.06</b>	<b>754,262.30</b>	<b>12,381,623.12</b>	<b>(14,669,654.73)</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	53,240,531.54	9,844,105.95	17,853,426.16	78,003,173.95	531,111.50	6,673,898.72	5,168,910.89
Advances / Prepaid	(4,992.81)	(34,704.84)	-	(3,470,549.12)	-	-	
Account Payable	1,371,849.91	455,825.31	745.73	17,290,486.05	24,413.15	318,732.26	63,760.08
<b>Cash Balance From Operations</b>	<b>37,807,212.46</b>	<b>7,029,226.99</b>	<b>23,523,640.09</b>	<b>268,921,266.18</b>	<b>198,737.65</b>	<b>5,388,992.14</b>	<b>(19,902,325.70)</b>
<b>Other Cash inflow</b>							
Medical Flex Plan / Revolv. Fund	2,000.00						
TRANS	29,530,000.00						
Trusts (JPA & 3CBG)							
<b>Beg. Investment Balance</b>							
LAIF Balance	5,728,662.07						22,216,948.45
County Pool Balance	1,384,264.14						11,428,563.48
Special Bond			-	5,000.00			-
C.O.P.	-		337.00				-
<b>Total Beg. Balance</b>	<b>7,112,926.21</b>		<b>337.00</b>	<b>5,000.00</b>			<b>33,645,511.93</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	20,486,358.92						7,627,719.45
County Pool Balance	1,395,340.48						6,115,285.43
Special Bond			-	5,000.00			-
C.O.P.	-		197.92				-
<b>Y.T.D. Balance</b>	<b>21,881,699.40</b>		<b>197.92</b>	<b>5,000.00</b>			<b>13,743,004.88</b>
Net Cash changes from Investment	(14,768,773.19)		139.08	-			19,902,507.05
Net changes from unrealized gain / (loss)	181.35						(181.35)
Cash Balance in County Treasury	52,570,620.62	7,029,226.99	23,523,779.17	268,921,266.18	198,737.65	5,388,992.14	0.00
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>23,040,620.62</b>	<b>7,029,226.99</b>	<b>23,523,779.17</b>	<b>268,921,266.18</b>	<b>198,737.65</b>	<b>5,388,992.14</b>	<b>0.00</b>

**California Community Colleges  
Quarterly Financial Status Report,  
CCFS—311Q**

CHANGE THE PERIOD 

Fiscal Year: 2009-2010

District: (370) SAN MATEO

Quarter Ended: (Q2) Dec 31, 2009

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2006-07	Actual 2007-08	Actual 2008-09	Projected 2009-2010
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	113,931,358	113,080,954	114,207,833	107,967,167
A.2	Other Financing Sources (Object 8900)	202,657	982,466	641,061	17,824
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>114,134,015</b>	<b>114,063,420</b>	<b>114,848,894</b>	<b>107,984,991</b>
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	100,452,457	106,800,904	106,011,567	117,034,081
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,989,611	7,522,616	4,618,477	-3,549,147
B.3	<b>Total Unrestricted Expenditures (B.1+ B.2)</b>	<b>113,442,068</b>	<b>114,323,520</b>	<b>110,630,044</b>	<b>113,484,934</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>691,947</b>	<b>-260,100</b>	<b>4,218,850</b>	<b>-5,499,943</b>
D.	<b>Fund Balance, Beginning</b>	<b>9,879,706</b>	<b>10,571,653</b>	<b>10,311,553</b>	<b>14,530,403</b>
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>9,879,706</b>	<b>10,571,653</b>	<b>10,311,553</b>	<b>14,530,403</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>10,571,653</b>	<b>10,311,553</b>	<b>14,530,403</b>	<b>9,030,460</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	9.3%	9%	13.1%	8%

**II. Annualized Attendance FTES:**

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	21,827	18,768	22,374	22,795
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

As of the specified quarter ended for each fiscal year  
2006-07 2007-08 2008-09 2009-2010

H.1	Cash, excluding borrowed funds		8,082,687	-10,673,184	30,069,847
H.2	Cash, borrowed funds only		0	13,395,000	29,530,000
H.3	<b>Total Cash (H.1+ H.2)</b>	<b>12,444,121</b>	<b>8,082,687</b>	<b>2,721,816</b>	<b>59,599,847</b>

**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)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	108,457,335	108,967,167	82,896,466	76.1%

I.2	Other Financing Sources (Object 8900)	16,842	17,824	1,203	6.7%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	108,474,177	108,984,991	82,897,669	76.1%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	121,426,327	121,920,740	53,032,712	43.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	-3,565,547	-3,549,147	207,819	-5.9%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	117,860,780	118,371,593	53,240,531	45%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-9,386,603	-9,386,602	29,657,138	
L	Adjusted Fund Balance, Beginning	14,530,403	14,530,403	14,530,403	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	5,143,800	5,143,801	44,187,541	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	4.4%	4.3%		

V. Has the district settled any employee contracts during this quarter? NO

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>						
<b>Year 1:</b>						
<b>Year 2:</b>						
<b>Year 3:</b>						
<b>b. BENEFITS:</b>						
<b>Year 1:</b>						
<b>Year 2:</b>						
<b>Year 3:</b>						

\* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

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

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

**San Mateo County Community College District**  
**ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE**

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
<b>2002-03</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602
College of San Mateo	\$30,361,237	9,562	\$3,175	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620
Skyline College	\$21,601,746	7,596	\$2,844	\$12,985,438	60.11%	\$1,710	\$4,224,624	19.56%	\$556
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$40,610,728</b>	<b>45.40%</b>	<b>\$1,911</b>	<b>\$20,437,638</b>	<b>22.85%</b>	<b>\$962</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,480</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,825</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>
<b>2004-2005</b>									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
<b>Total</b>	<b>\$90,796,905</b>	<b>19,973</b>	<b>\$4,546</b>	<b>\$39,149,044</b>	<b>43.12%</b>	<b>\$1,960</b>	<b>\$19,361,863</b>	<b>21.32%</b>	<b>\$969</b>
<b>2005-06</b>									
Cañada College	\$13,755,589	4,195	\$3,279	\$8,025,133	58.34%	\$1,913	\$2,548,605	18.53%	\$608
College of San Mateo	\$31,692,633	8,669	\$3,656	\$19,075,209	60.19%	\$2,200	\$5,370,121	16.94%	\$619
Skyline College	\$22,945,013	6,887	\$3,332	\$13,556,860	59.08%	\$1,968	\$4,053,691	17.67%	\$589
Central Svcs/District Office	\$37,884,646	0	\$0	\$684,157	1.81%	\$0	\$8,810,570	23.26%	\$0
<b>Total</b>	<b>\$106,277,881</b>	<b>19,751</b>	<b>\$5,381</b>	<b>\$41,341,359</b>	<b>38.90%</b>	<b>\$2,093</b>	<b>\$20,782,987</b>	<b>19.56%</b>	<b>\$1,052</b>
<b>2006-07</b>									
Cañada College	\$15,513,098	4,255	\$3,646	\$9,052,774	58.36%	\$2,128	\$2,997,603	19.32%	\$704
College of San Mateo	\$34,805,627	8,791	\$3,959	\$21,259,480	61.08%	\$2,418	\$5,942,897	17.07%	\$676
Skyline College	\$24,344,471	6,801	\$3,580	\$14,577,180	59.88%	\$2,143	\$4,425,099	18.18%	\$651
Central Svcs/District Office	\$38,289,954	0	\$0	\$543,059	1.42%	\$0	\$9,007,902	23.53%	\$0
<b>Total</b>	<b>\$112,953,150</b>	<b>19,847</b>	<b>\$5,691</b>	<b>\$45,432,493</b>	<b>40.22%</b>	<b>\$2,289</b>	<b>\$22,373,501</b>	<b>19.81%</b>	<b>\$1,127</b>
<b>2007-08</b>									
Cañada College	\$16,730,918	4,452	\$3,758	\$9,845,546	58.85%	\$2,211	\$3,199,693	19.12%	\$719
College of San Mateo	\$36,457,366	9,085	\$4,013	\$21,861,864	59.97%	\$2,406	\$6,084,482	16.69%	\$670
Skyline College	\$26,377,385	7,330	\$3,599	\$15,623,167	59.23%	\$2,131	\$4,552,722	17.26%	\$621
Central Svcs/District Office	\$35,076,681	0	\$0	\$596,454	1.70%	\$0	\$9,879,738	28.17%	\$0
<b>Total</b>	<b>\$114,642,350</b>	<b>20,867</b>	<b>\$5,494</b>	<b>\$47,927,031</b>	<b>41.81%</b>	<b>\$2,297</b>	<b>\$23,716,635</b>	<b>20.69%</b>	<b>\$1,137</b>
<b>2008-09</b>									
Cañada College	\$16,858,542	4,774	\$3,531	\$9,895,460	58.70%	\$2,073	\$3,323,871	19.72%	\$696
College of San Mateo	\$35,493,486	9,354	\$3,794	\$21,025,439	59.24%	\$2,248	\$6,247,000	17.60%	\$668
Skyline College	\$27,329,614	8,139	\$3,358	\$16,508,725	60.41%	\$2,028	\$4,764,004	17.43%	\$585
Central Svcs/District Office	\$21,726,333	0	\$0	-\$574,324	0.00%	\$0	\$656,455	3.02%	\$0
<b>Total</b>	<b>\$101,407,975</b>	<b>22,267</b>	<b>\$4,554</b>	<b>\$46,855,300</b>	<b>46.20%</b>	<b>\$2,104</b>	<b>\$14,991,330</b>	<b>14.78%</b>	<b>\$673</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for all activity centers
2. Spreadsheet continued on next page

**San Mateo County Community College District  
ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE**

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EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.02%	\$1
\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
<b>\$18,956,422</b>	<b>20.88%</b>	<b>\$949</b>	<b>\$9,964,172</b>	<b>10.97%</b>	<b>\$499</b>	<b>\$415,886</b>	<b>0.46%</b>	<b>\$21</b>	<b>\$2,949,516</b>	<b>3.25%</b>	<b>\$148</b>
\$2,426,386	17.64%	\$578	\$741,963	5.39%	\$177	\$1,662	0.01%	\$0	\$11,840	0.09%	\$3
\$5,502,772	17.36%	\$635	\$1,526,260	4.82%	\$176	\$32,953	0.10%	\$4	\$185,318	0.58%	\$21
\$3,965,764	17.28%	\$576	\$1,175,846	5.12%	\$171	\$5,192	0.02%	\$1	\$187,660	0.82%	\$27
\$8,353,451	22.05%	\$0	\$6,570,316	17.34%	\$0	\$224,975	0.59%	\$0	\$13,241,177	34.95%	\$0
<b>\$20,248,373</b>	<b>19.05%</b>	<b>\$1,025</b>	<b>\$10,014,385</b>	<b>9.42%</b>	<b>\$507</b>	<b>\$264,782</b>	<b>0.25%</b>	<b>\$13</b>	<b>\$13,625,995</b>	<b>12.82%</b>	<b>\$690</b>
\$2,657,715	17.13%	\$625	\$803,287	5.18%	\$189	\$1,719	0.01%	\$0	\$51,186	0.33%	\$12
\$5,946,591	17.09%	\$676	\$1,656,659	4.76%	\$188	\$0	0.00%	\$0	\$288,699	0.83%	\$33
\$4,162,778	17.10%	\$612	\$1,153,116	4.74%	\$170	\$26,299	0.11%	\$4	\$149,225	0.61%	\$22
\$9,126,555	23.84%	\$0	\$6,917,282	18.07%	\$0	\$194,463	0.51%	\$0	\$12,500,693	32.65%	\$0
<b>\$21,893,639</b>	<b>19.38%</b>	<b>\$1,103</b>	<b>\$10,530,344</b>	<b>9.32%</b>	<b>\$531</b>	<b>\$222,481</b>	<b>0.20%</b>	<b>\$11</b>	<b>\$12,989,803</b>	<b>11.50%</b>	<b>\$654</b>
\$2,920,233	17.45%	\$656	\$721,486	4.31%	\$162	\$26,308	0.16%	\$6	\$17,652	0.11%	\$4
\$6,205,681	17.02%	\$683	\$1,939,154	5.32%	\$213	\$0	0.00%	\$0	\$366,185	1.00%	\$40
\$4,359,983	16.53%	\$595	\$1,223,234	4.64%	\$167	\$31,661	0.12%	\$4	\$586,618	2.22%	\$80
\$10,254,507	29.23%	\$0	\$7,752,016	22.10%	\$0	\$41,805	0.12%	\$0	\$6,552,161	18.68%	\$0
<b>\$23,740,404</b>	<b>20.71%</b>	<b>\$1,138</b>	<b>\$11,635,890</b>	<b>10.15%</b>	<b>\$558</b>	<b>\$99,774</b>	<b>0.09%</b>	<b>\$5</b>	<b>\$7,522,616</b>	<b>6.56%</b>	<b>\$361</b>
\$3,001,316	17.80%	\$629	\$621,773	3.69%	\$130	\$0	0.00%	\$0	\$16,122	0.10%	\$3
\$6,314,448	37.46%	\$1,323	\$1,644,068	9.75%	\$344	\$0	0.00%	\$0	\$262,531	1.56%	\$55
\$4,606,975	12.98%	\$493	\$1,238,391	3.49%	\$132	\$21,761	0.06%	\$2	\$189,758	0.53%	\$20
\$9,887,569	36.18%	\$0	\$7,718,039	28.24%	\$0	\$110,596	0.40%	\$0	\$3,927,998	14.37%	\$0
<b>\$23,810,308</b>	<b>23.48%</b>	<b>\$1,069</b>	<b>\$11,222,271</b>	<b>51.65%</b>	<b>\$504</b>	<b>\$132,357</b>	<b>0.61%</b>	<b>\$6</b>	<b>\$4,396,409</b>	<b>20.24%</b>	<b>\$197</b>

Notes:

- Expenditures represent unrestricted general fund (Fund 1) for all activity centers

**San Mateo County Community College District**  
**ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY**

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$55,104,029</b>	<b>64.56%</b>	<b>\$2,594</b>	<b>\$8,131,709</b>	<b>9.53%</b>	<b>\$383</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$51,790,635</b>	<b>62.15%</b>	<b>\$2,529</b>	<b>\$7,545,434</b>	<b>9.05%</b>	<b>\$368</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$55,213,421</b>	<b>63.09%</b>	<b>\$2,764</b>	<b>\$8,030,818</b>	<b>9.18%</b>	<b>\$402</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$10,429,502	77.64%	\$2,486	\$1,732,452	12.90%	\$413
College of San Mateo	\$29,641,602	8,669	\$23,696,737	79.94%	\$2,734	\$3,653,820	12.33%	\$421
Skyline College	\$22,541,883	6,887	\$17,500,735	77.64%	\$2,541	\$2,710,112	12.02%	\$394
Central Svcs/District Office	\$29,071,627	0	\$6,420,495	22.09%	\$0	\$138,270	0.48%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$58,047,469</b>	<b>61.30%</b>	<b>\$2,939</b>	<b>\$8,234,654</b>	<b>8.70%</b>	<b>\$417</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$11,678,314	76.89%	\$2,745	\$2,005,024	13.20%	\$471
College of San Mateo	\$32,849,639	8,791	\$26,222,370	79.83%	\$2,983	\$4,035,319	12.28%	\$459
Skyline College	\$24,083,289	6,801	\$18,875,389	78.38%	\$2,775	\$2,828,514	11.74%	\$416
Central Svcs/District Office	\$31,405,893	0	\$10,113,333	32.20%	\$0	\$91,401	0.29%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$66,889,406</b>	<b>64.61%</b>	<b>\$3,370</b>	<b>\$8,960,258</b>	<b>8.65%</b>	<b>\$451</b>
<b>2007-2008</b>								
Cañada College	\$16,339,336	4,452	\$12,563,064	76.89%	\$2,822	\$2,153,630	13.18%	\$484
College of San Mateo	\$34,136,045	9,085	\$27,521,671	80.62%	\$3,029	\$3,966,271	11.62%	\$437
Skyline College	\$25,950,675	7,330	\$20,497,620	78.99%	\$2,796	\$2,895,907	11.16%	\$395
Central Svcs/District Office	\$34,129,012	0	\$10,786,024	31.60%	\$0	\$21,418	0.06%	\$0
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$71,368,379</b>	<b>64.55%</b>	<b>\$3,420</b>	<b>\$9,037,226</b>	<b>8.17%</b>	<b>\$433</b>
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$12,688,927	77.05%	\$2,658	\$2,299,008	13.96%	\$482
College of San Mateo	\$33,254,715	9,354	\$26,778,912	80.53%	\$2,863	\$3,863,920	11.62%	\$413
Skyline College	\$26,669,433	8,139	\$20,987,266	78.69%	\$2,579	\$3,113,514	11.67%	\$383
Central Svcs/District Office	\$30,311,416	0	\$9,058,385	29.88%	\$0	\$0	0.00%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$69,513,491</b>	<b>65.15%</b>	<b>\$3,122</b>	<b>\$9,276,443</b>	<b>8.69%</b>	<b>\$417</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

**San Mateo County Community College District**  
**ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY**

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	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$7,821,396</b>	<b>9.16%</b>	<b>\$368</b>	<b>\$14,301,594</b>	<b>16.75%</b>	<b>\$673</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$8,182,201</b>	<b>9.82%</b>	<b>\$400</b>	<b>\$15,811,571</b>	<b>18.97%</b>	<b>\$772</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$8,407,373</b>	<b>9.61%</b>	<b>\$421</b>	<b>\$15,866,514</b>	<b>18.13%</b>	<b>\$794</b>
<b>2005-2006</b>								
Cañada College	\$13,433,034	4,195	\$18,700	0.14%	\$4	\$1,252,381	9.32%	\$299
College of San Mateo	\$29,641,602	8,669	\$67,045	0.23%	\$8	\$2,224,001	7.50%	\$257
Skyline College	\$22,541,883	6,887	\$39,579	0.18%	\$6	\$2,291,457	10.17%	\$333
Central Svcs/District Office	\$29,071,627	0	\$9,178,140	31.57%	\$0	\$13,334,722	45.87%	\$0
<b>Total</b>	<b>\$94,688,147</b>	<b>19,751</b>	<b>\$9,303,463</b>	<b>9.83%</b>	<b>\$471</b>	<b>\$19,102,561</b>	<b>20.17%</b>	<b>\$967</b>
<b>2006-2007</b>								
Cañada College	\$15,188,197	4,255	\$24,767	0.16%	\$6	\$1,480,092	9.75%	\$348
College of San Mateo	\$32,849,639	8,791	\$102,174	0.31%	\$12	\$2,489,776	7.58%	\$283
Skyline College	\$24,083,289	6,801	\$69,199	0.29%	\$10	\$2,310,187	9.59%	\$340
Central Svcs/District Office	\$31,405,893	0	\$9,271,854	29.52%	\$0	\$11,929,305	37.98%	\$0
<b>Total</b>	<b>\$103,527,018</b>	<b>19,847</b>	<b>\$9,467,994</b>	<b>9.15%</b>	<b>\$477</b>	<b>\$18,209,360</b>	<b>17.59%</b>	<b>\$917</b>
<b>2007-2008</b>								
Cañada College	\$16,339,336	4,452	\$25,125	0.15%	\$6	\$1,597,517	9.78%	\$359
College of San Mateo	\$34,136,045	9,085	\$104,339	0.31%	\$11	\$2,543,764	7.45%	\$280
Skyline College	\$25,950,675	7,330	\$52,117	0.20%	\$7	\$2,505,031	9.65%	\$342
Central Svcs/District Office	\$34,129,012	0	\$11,129,376	32.61%	\$0	\$12,192,194	35.72%	\$0
<b>Total</b>	<b>\$110,555,068</b>	<b>20,867</b>	<b>\$11,310,957</b>	<b>10.23%</b>	<b>\$542</b>	<b>\$18,838,506</b>	<b>17.04%</b>	<b>\$903</b>
<b>2008-2009</b>								
Cañada College	\$16,469,244	4,774	\$22,740	0.14%	\$5	\$1,458,569	8.86%	\$306
College of San Mateo	\$33,254,715	9,354	\$89,106	0.27%	\$10	\$2,522,776	7.59%	\$270
Skyline College	\$26,669,433	8,139	\$41,400	0.16%	\$5	\$2,527,253	9.48%	\$311
Central Svcs/District Office	\$30,311,416	0	\$10,479,660	34.57%	\$0	\$10,773,370	35.54%	\$0
<b>Total</b>	<b>\$106,704,808</b>	<b>22,267</b>	<b>\$10,632,906</b>	<b>9.96%</b>	<b>\$478</b>	<b>\$17,281,969</b>	<b>16.20%</b>	<b>\$776</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

**San Mateo County Community College District**

**ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 1

	TOTAL GEN'L FUND EXPENSES 1000X only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$18,056,467</b>	<b>44.46%</b>	<b>\$12,673,387</b>	<b>31.21%</b>	<b>\$4,684,334</b>	<b>11.53%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$17,834,664</b>	<b>47.64%</b>	<b>\$10,761,714</b>	<b>28.75%</b>	<b>\$3,833,871</b>	<b>10.24%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$18,041,520</b>	<b>46.08%</b>	<b>\$11,987,449</b>	<b>30.62%</b>	<b>\$3,831,002</b>	<b>9.79%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$3,505,905	43.69%	\$2,853,363	35.56%	\$542,219	6.76%
College of San Mateo	\$19,075,209	\$9,146,227	47.95%	\$5,821,588	30.52%	\$1,867,996	9.79%
Skyline College	\$13,556,860	\$6,550,140	48.32%	\$3,977,735	29.34%	\$1,312,030	9.68%
Central Svcs/District Office	\$684,157	\$0	0.00%	\$0	0.00%	\$184,560	26.98%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$19,202,272</b>	<b>46.45%</b>	<b>\$12,652,686</b>	<b>30.61%</b>	<b>\$3,906,806</b>	<b>9.45%</b>
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$3,440,689	38.01%	\$3,695,489	40.82%	\$650,099	7.18%
College of San Mateo	\$21,259,480	\$9,336,418	43.92%	\$7,163,376	33.69%	\$2,414,805	11.36%
Skyline College	\$14,577,179	\$6,361,816	43.64%	\$5,016,930	34.42%	\$1,370,191	9.40%
Central Svcs/District Office	\$490,047	\$0	0.00%	\$186	0.04%	\$90,637	18.50%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$19,138,923</b>	<b>42.18%</b>	<b>\$15,875,981</b>	<b>34.98%</b>	<b>\$4,525,732</b>	<b>9.97%</b>
<b>2007-2008</b>							
Cañada College	\$9,850,232	\$3,858,352	39.17%	\$3,845,743	39.04%	\$758,535	7.70%
College of San Mateo	\$21,861,864	\$10,037,996	45.92%	\$7,466,030	34.15%	\$2,044,622	9.35%
Skyline College	\$15,639,708	\$6,598,079	42.19%	\$5,695,340	36.42%	\$1,370,320	8.76%
Central Svcs/District Office	\$611,469	\$0	0.00%	\$248	0.04%	\$89,683	14.67%
<b>Total</b>	<b>\$47,963,273</b>	<b>\$20,494,427</b>	<b>42.73%</b>	<b>\$17,007,361</b>	<b>35.46%</b>	<b>\$4,263,160</b>	<b>8.89%</b>
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$3,544,538	35.79%	\$4,056,147	40.95%	\$977,734	9.87%
College of San Mateo	\$21,025,803	\$9,527,023	45.31%	\$7,213,197	34.31%	\$1,671,028	7.95%
Skyline College	\$16,510,947	\$6,446,076	39.04%	\$6,449,553	39.06%	\$1,290,645	7.82%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$0	0.00%	\$86,969	13.76%
<b>Total</b>	<b>\$48,072,649</b>	<b>\$19,517,637</b>	<b>40.60%</b>	<b>\$17,718,896</b>	<b>36.86%</b>	<b>\$4,026,375</b>	<b>8.38%</b>

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

**San Mateo County Community College District**

**ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 2

	TOTAL GEN'L FUND EXPENSES 1000X only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$1,206,221</b>	<b>2.97%</b>	<b>\$3,360,219</b>	<b>8.27%</b>	<b>\$630,098</b>	<b>1.55%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$968,962</b>	<b>2.59%</b>	<b>\$3,451,851</b>	<b>9.22%</b>	<b>\$586,133</b>	<b>1.57%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	7.79%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$1,015,739</b>	<b>2.59%</b>	<b>\$3,768,127</b>	<b>9.63%</b>	<b>\$505,209</b>	<b>1.29%</b>
<b>2005-2006</b>							
Cañada College	\$8,025,133	\$203,198	2.53%	\$910,945	11.35%	\$9,502	0.12%
College of San Mateo	\$19,075,209	\$418,873	2.20%	\$1,546,789	8.11%	\$273,736	8.11%
Skyline College	\$13,556,860	\$508,931	3.75%	\$1,019,490	7.52%	\$188,533	1.39%
Central Svcs/District Office	\$684,157	\$6,460	0.94%	\$493,137	72.08%	\$0	0.00%
<b>Total</b>	<b>\$41,341,359</b>	<b>\$1,137,462</b>	<b>2.75%</b>	<b>\$3,970,361</b>	<b>9.60%</b>	<b>\$471,771</b>	<b>1.14%</b>
<b>2006-2007</b>							
Cañada College	\$9,052,775	\$228,981	2.53%	\$988,140	10.92%	\$49,377	0.55%
College of San Mateo	\$21,259,480	\$469,672	2.21%	\$1,583,476	7.45%	\$291,733	1.37%
Skyline College	\$14,577,179	\$509,909	3.50%	\$1,079,613	7.41%	\$238,720	1.64%
Central Svcs/District Office	\$490,047	\$23,116	4.72%	\$376,108	76.75%	\$0	0.00%
<b>Total</b>	<b>\$45,379,481</b>	<b>\$1,231,678</b>	<b>2.71%</b>	<b>\$4,027,337</b>	<b>8.87%</b>	<b>\$579,830</b>	<b>1.28%</b>
<b>2007-2008</b>							
Cañada College	\$9,850,232	\$187,321	1.90%	\$1,108,821	11.26%	\$91,460	0.93%
College of San Mateo	\$21,861,864	\$444,326	2.03%	\$1,566,545	7.17%	\$302,345	1.38%
Skyline College	\$15,639,708	\$624,213	3.99%	\$1,135,058	7.26%	\$216,698	1.39%
Central Svcs/District Office	\$611,469	\$47,128	7.71%	\$474,410	77.59%	\$0	0.00%
<b>Total</b>	<b>\$47,963,273</b>	<b>\$1,302,988</b>	<b>2.72%</b>	<b>\$4,284,834</b>	<b>8.93%</b>	<b>\$610,503</b>	<b>1.27%</b>
<b>2008-2009</b>							
Cañada College	\$9,904,053	\$131,654	1.33%	\$1,097,819	11.08%	\$96,162	0.97%
College of San Mateo	\$21,025,803	\$628,108	2.99%	\$1,684,106	8.01%	\$302,341	1.44%
Skyline College	\$16,510,947	\$764,700	4.63%	\$1,343,278	8.14%	\$216,695	1.31%
Central Svcs/District Office	\$631,845	\$0	0.00%	\$544,876	86.24%	\$0	0.00%
<b>Total</b>	<b>\$48,072,649</b>	<b>\$1,524,463</b>	<b>3.17%</b>	<b>\$4,670,079</b>	<b>9.71%</b>	<b>\$615,198</b>	<b>1.28%</b>

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

**BOARD REPORT NO. 10-2-6CA**

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

**APPROVAL OF AGREEMENT REGARDING PASSTHROUGH  
PAYMENTS – SHEARWATER PROJECT AREA**

Over the past several years, due to staff changes, the calculation of Redevelopment Agency payments owed to the District from the South San Francisco Shearwater Redevelopment project have varied and the District has several times disputed the calculations.

Both parties – South San Francisco and the District – agreed that the original contract language was confusing and led to calculation errors. We jointly worked on the attached agreement and believe this will resolve the payment disputes.

**RECOMMENDATION**

It is recommended that the Board approve the attached agreement regarding passthrough payments for the Shearwater Project Area.

**AGREEMENT REGARDING  
PASSTHROUGH PAYMENTS - SHEARWATER  
PROJECT AREA**

THIS AGREEMENT REGARDING PASSTHROUGH PAYMENTS – SHEARWATER PROJECT AREA (this “**Agreement**”) is entered into effective as of January 1, 2008 (“**Effective Date**”), by and between the San Mateo County Community College District (“**District**”) and the Redevelopment Agency of the City of South San Francisco, a public agency (“**Agency**”). The District and the Agency are hereinafter referred to collectively as the “**Parties**.”

**WHEREAS**, in connection with the Agency’s adoption of the redevelopment plan for the U.S.Steel/Shearwater project area, in 1985 the Agency and the District entered into that certain Agreement, a copy of which is attached hereto as Exhibit A (the “**Shearwater Passthrough Agreement**”) pertaining to conditions under which the Agency would pay to the District monies derived from tax increment revenue generated by the U.S. Steel/Shearwater redevelopment project area (the “**Shearwater Project Area**”);

**WHEREAS**, pursuant to California Community Redevelopment Law (Health and Safety Code Section 33000 *et seq.*) (“**CRL**”), the City of South San Francisco, a municipal corporation (“**City**”) and the Agency amended the redevelopment plans for the City’s El Camino Corridor, Downtown/Central, Gateway, and U.S. Steel/Shearwater project areas (collectively, the “**Project Areas**”) in order to, among other provisions, fiscally merge the four Project Areas (the amendments to effectuate all of the foregoing are hereinafter collectively referred to as the “**Plan Amendments and Fiscal Merger**”);

**WHEREAS**, in connection with the Plan Amendments and Fiscal Merger, the Agency and the City prepared and conducted a series of studies, analyses, consultations, and public hearings, all in accordance with the requirements of the CRL;

**WHEREAS**, in connection with such consultations and hearings, in April 2005, the District provided two letters to the Agency (copies of which are part of the public record assembled in connection with the Plan Amendments and Fiscal Merger) which address the District’s view regarding the Agency’s obligation to make certain passthrough payments to the District for the Shearwater Project Area;

**WHEREAS**, on May 11, 2005, the City Council adopted Resolution No. 42-2005 pursuant to which the City Council adopted findings in response to written objections to the Plan Amendments and Fiscal Merger, and in connection therewith, the City Council approved the Agency’s payment of statutory passthrough payments to the College District for the Shearwater Project Area in accordance with CRL Section 33607.5; and

**WHEREAS**, the Parties desire to enter into this Agreement to memorialize their intent with respect to the Shearwater Passthrough Agreement and the Agency’s obligation to pay tax increment to the District.

**NOW THEREFORE**, for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows.

1. Termination of Passthrough Agreement. The Shearwater Passthrough Agreement is hereby terminated effective as of the Effective Date.

2. Statutory Passthrough Payments. Commencing with payments to be made for Fiscal Year 2007-08, the Agency will pay to the District passthrough payments for the Shearwater Project Area, calculated in accordance with CRL Section 33607.7, subject to the terms and conditions set forth in this Agreement. In determining the applicable amount payable pursuant to paragraph (b)(2) of Section 33607.7, the “adjusted base year” (as described in paragraphs (b)(2) and (c) of CRL Section 33607.7) shall mean fiscal year 2005-06. In determining the applicable amount payable pursuant to paragraph (c) of Section 33607.5, the “11<sup>th</sup> fiscal year” shall mean fiscal year 2016-17 and the “first adjusted base year” shall mean fiscal year 2015-16. In determining the applicable amount payable pursuant to paragraph (d) of Section 33607.5, the “31<sup>st</sup> fiscal year” shall mean fiscal year 2036-37 and the “second adjusted base year” shall mean fiscal year 2035-36.

Notwithstanding anything to the contrary set forth in this Agreement or the CRL, the Parties agree that (i) the first year for which the Agency will make payments to the District pursuant to this Paragraph 2 shall be Fiscal Year 2007-08, and (ii) the Agency shall have no obligation to make any form of passthrough payment to District for any period prior to fiscal year 2007-08.

The District acknowledges and agrees that the Agency’s obligation to make payments pursuant to this Paragraph 2 shall be subordinate to Agency bonded debt service obligations existing as of the Effective Date. District further agrees that it will not unreasonably withhold consent to Agency requests for subordination of Agency’s obligation to make payments pursuant to this Paragraph 2 to bonded indebtedness Agency may issue in the future provided that Agency provides evidence to District that Agency will have sufficient funds to pay both its obligations pursuant to this Paragraph 2 and the debt service on such new indebtedness.

3. Inflationary Adjustment. Commencing with payments to be made for Fiscal Year 2007-08, the Agency will pay to the District for the Shearwater Project Area, an “inflationary adjustment” calculated in accordance with former Health and Safety Code Section 33676 (a)(2), i.e., in addition to the portion of taxes allocated to the District pursuant to subdivision (a) of Health and Safety Code Section 33670, the Agency will pay to the District an amount equal to increases in the assessed value of the taxable property in the Shearwater Project Area, as the assessed value is established by the assessment roll last equalized prior to the effective date of the ordinance adopting the redevelopment plan for the Shearwater Project Area pursuant to subdivision (a) of Section 33670, which are, or otherwise would be, calculated annually pursuant to subdivision (f) of Section 110.1 of the Revenue and Taxation Code. The first year for which the Agency will make payments to the District pursuant to this Paragraph 3 shall be Fiscal Year 2007-08, and the Agency shall have no obligation to make any form of payment to District pursuant to this Paragraph 3 for any period prior to fiscal year 2007-08.

4. District Not Eligible for Basic Aid Payments. The Parties acknowledge and agree that the District did not qualify as a Basic Aid District at the time that the Plan Amendments and

Fiscal Merger were adopted, and therefore, District is not eligible to receive supplemental payments pursuant to CRL Section 33676 (b)(3).

5. Secured Base Year Value. For the purpose of calculating the payments the Agency will make to the District for the Shearwater Project Area pursuant to Paragraph 3 of this Agreement, and for the purpose of calculating the contractual passthrough payments the Agency will make to the District for the Downtown/Central project area, the Agency will use the secured base year property value as a proxy for the “real property base year value.”

6. Amendments. Except as expressly set forth herein, this Agreement is not intended to, and shall not be interpreted to amend, modify or terminate any agreement between the District and the Agency. This Agreement may not be modified except in a writing signed by the Parties.

7. Severability; Construction; Entire Agreement. If any provision of this Agreement is held invalid or unenforceable by a court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect unless the intent of the Parties would thereby be defeated. Any provision of this Agreement held invalid or unenforceable only in part or degree shall remain in full force and effect to the extent not held invalid or unenforceable. Each Party participated in the negotiation and drafting of this Agreement with the benefit of counsel. This Agreement shall not be construed as if prepared by one of the Parties, but rather according to its fair meaning as a whole, as if both Parties had prepared it. This Agreement contains the final, complete and exclusive statement of the agreement between the Parties pertaining to the subject matter hereof, and supersedes all prior and contemporaneous written or oral understandings or agreements pertaining thereto.

8. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be an original and all of which taken together shall constitute one and the same instrument.

**SIGNATURES ON FOLLOWING PAGE**

IN WITNESS WHEREOF, the Parties have executed and delivered this Agreement as of the date first written above.

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

By: \_\_\_\_\_

Its: \_\_\_\_\_

**REDEVELOPMENT AGENCY OF  
THE CITY OF SOUTH SAN FRANCISCO**

By: \_\_\_\_\_

Its: \_\_\_\_\_

Attest: \_\_\_\_\_  
Agency Secretary

Approved by: \_\_\_\_\_  
Agency Counsel

Exhibit A

**SHEARWATER PASSTHROUGH AGREEMENT**

(Attach copy.)

**BOARD REPORT NO. 10-2-100B**

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

**DISCUSSION OF POTENTIAL PARCEL TAX MEASURE AND DIRECT  
CHANCELLOR TO PUBLISH NOTICE OF A PUBLIC HEARING**

Since the last board meeting, staff have met with bond counsel to discuss the next steps required to get a parcel tax initiative on the ballot in June and learned that the District needs to hold a public hearing on the potential measure before March 12 and needs to publish a notice about the public hearing in a newspaper of general circulation in the District before February 26.

Bond counsel and Bryan Godbe also have collaborated to suggest the following ballot question:

**To protect College of San Mateo, Cañada College and Skyline College from further State cuts, provide funding the State cannot take away, preserve quality education, including:**

**Preserving job training programs in nursing, healthcare, computers, green technology, engineering, police and firefighting;**

**Maintaining core academics: Science, English, Mathematics;**

**Keeping libraries open and maintaining student services;**

**Preparing students for four-year universities,**

**shall San Mateo County Community College District levy \$34 per parcel annually for four years, exempting seniors, with citizens' oversight and no money for administrators' salaries?**

**RECOMMENDATION**

It is recommended that the Board direct the Chancellor to publish notice of a public hearing regarding calling an election for a parcel tax pursuant to Government Code 50077. The public hearing shall be set on March 10 at 6:00 p.m. in the District Office Board Room.

**BOARD REPORT NO. 10-2-101B**

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

**APPROVAL OF 2010-11 BUDGET RECOMMENDATIONS OF THE COLLEGE  
PRESIDENTS AND CHANCELLOR**

The Presidents of Cañada College, College of San Mateo and Skyline College and the Chancellor have each prepared a one-page summary of the proposed budget cuts at their at their sites for 2010-11. A copy of each summary is attached. These items have been discussed extensively at Board meetings over the last several months.

**RECOMMENDATION**

It is recommended that the Board accept the budget recommendations of the College Presidents and Chancellor and direct the Chancellor to include the recommended budget cuts in the 2010-11 budget.

## FUND 1 BUDGET REDUCTIONS FOR 2010-11 – Cañada College

Category	2008-09 Reductions	2009-10 Reductions	2010-11 Reduction
Adjunct Faculty	\$ 180,000.00	\$ 846,780.00	\$ 645,200.00
Coordination	\$ 22,128.00	\$ 22,128.00	\$ 5,200.00
Hourly Counseling	\$ 50,000.00	\$ 50,000.00	
Student Assistants	\$ 27,970.00	\$ 30,000.00	
Short term hourly	\$ 18,000.00	\$ 23,102.00	
Memberships	\$ 33,000.00	\$ 34,055.00	
Speech Instructor	\$ 27,000.00	\$ 71,580.00	
Instructors(HSI curr dev)	\$ 10,000.00		
Conference Expenses	\$ 7,500.00	\$ 18,987.00	
Equipment Rental/Repair	-	\$ 10,000.00	
Supplies	\$ 10,000.00	\$ 22,850.00	
Testing	\$ 7,402.00	\$ 7,402.00	
FYE Non - Instructional		\$ 20,000.00	
Health Science Instr (half yr)	\$ 35,000.00		
MSEIP Grant	\$ 20,000.00	\$ 58,000.00	
Librarian	\$ 5,000.00		
Faculty Retirement			\$ 52,000.00
Post Ret Contracts ending		\$ 48,160.00	\$ 43,320.00
PIV process - Real Estate			\$ 11,000.00
PIV process - Adaptive PE			\$ 130,000.00
Mileage		\$ 4,500.00	
PTK		\$ 3,000.00	
Svgs from University Ctr		\$ 116,193.00	
Reductions from vacated positions			
<b>Total Reductions</b>	<b>\$ 453,000.00</b>	<b>\$ 1,386,737.00</b>	<b>\$ 886,720.00</b>
<b>Reductions from Vacated Positions:</b>		<b>\$ 395,252.00</b>	
<b>Total Reductions for 3 years</b>	<b>\$ 3,121,709.00</b>		

**College of San Mateo  
Budget Reduction Plan  
2010/11  
Corrected**

Action	Estimated FTES Loss	Estimated Permanent Savings	
1) Reduce administrative positions	0	\$225,000	
2) Reduce programs/put programs on hiatus	450	925,000	*
3) Further reduce Coastside offerings	20	25,000	**
4) Reduce summer session by 15%	165	165,000	
5) Limit concurrent enrollment offerings to college site or seek outside funding to support site-based concurrent enrollment	120	97,000	
6) Eliminate Fund 1 and Fund 3 college support for KCSM-TV	120	897,000	
7) Estimated savings: retirements	0	94,000	
8) Estimated operating costs savings	0	100,000	***
Total estimated permanent reductions:	875	\$2,528,000	
2009/10 Budget		\$25,100,000	
2010/11 Projected Reduction		2,528,000	
2010/11 Projected Fund 1 ending balance release:		472,000	
2010/11 Projected Fund 1 Budget:		\$22,100,000	

\* Recommended program reductions for 2010/11 were made in consultation with the Academic Senate. The following programs are recommended to be put on hiatus: French, German, Aeronautics (1 groundschool course), and Cooperative Education. Furthermore, section reductions have been made in low load programs to better match section offerings to enrollment demand. The college is finalizing other recommendations for permanent reductions as a result of the PIV process. Formal PIV recommendations for program elimination will be presented to the Board for action before the end of the current academic year.

\*\* Low enrolled sections at the Coastside site were eliminated in 2009/10 in accordance with District Rules and Regs 6.04. The college has not budgeted for facilities rental fees costs. If the college must pay for facilities rental fees, then reductions must be made in other areas.

\*\*\* Estimated savings: eliminate schedule production and postage costs by moving Community Education from a college entity to a district entity, additional postage costs reductions as a result of reduced summer schedule mailings.

**Fund 1 Budget Reduction Strategies to Consider for FY 2010-11**  
**Skyline 2010-11 Goal = 7,613 FTES**

2/24/10; Based on Resource Allocation as of Nov. 20, 2009

Description	FTES Effect	Savings to be Implemented	CBC Recommended Strategies	TOTAL
Reduce summer offerings by 30%	377		\$ 397,000	\$ 397,000
Fund Child Development Center from district redevelopment agency funds		\$ 230,000		\$ 230,000
Defund administrative positions paid out of fund 1		\$ 225,188		\$ 225,188
Reduce fall/spring sections by 160	482		\$ 688,000	\$ 688,000
Faculty retirements		\$ 69,400		\$ 69,400
Post retirement contracts		\$ 43,000		\$ 43,000
Reduce hourly counseling by 1.5 FTE			\$ 87,000	\$ 87,000
Fund 1 support for categoricals (reduction in savings)			\$ (17,439)	\$ (17,439)
<b>TOTALS</b>	<b>859</b>	<b>\$ 567,588</b>	<b>\$ 1,154,561</b>	<b>\$ 1,722,149</b>

Estimated Budget Reduction Targets	Cut Needed	Cuts Implemented & Recommended	Additional Cut Needed
10% of 09/10 site allocation net of prelim 10/11 growth *	\$1,695,114	\$ 1,722,149	\$ (27,035)

\* Skyline's 2009-2010 site allocation is \$21,025,791. The 2010-2011 resource allocation includes estimated growth funds of \$407,465.

**Summary of Recommended District Office Budget Cuts for 2010-11**

Summary of District Office Budget Cuts	09/10 Cuts		10/11 Cuts		Two Years	
	FTE	Budget	FTE	Budget	FTE	Total
1031 Exec. Vice Chancellor				\$ 20,000		\$ 20,000
1032 General Services				\$ 28,015		\$ 28,015
1035 Business Services	2.00	\$ 354,287		\$ 690,395		\$ 1,044,682
1036 Human Resources				\$ 73,230		\$ 73,230
1038 Instructional Technology Services	4.00	\$ 159,610		\$ 71,266		\$ 230,876
1046 Chancellor	1.00	\$ 49,329		\$ 14,000		\$ 63,329
1047 Education Svc & Planning	1.50	\$ 85,163		\$ 60,000		\$ 145,163
1050 Dir Community/Govt Relations	1.00	\$ 186,037		\$ 18,700		\$ 204,737
1149 Facilities	9.03	\$ 520,006		\$ 354,803		\$ 874,808
<b>Total</b>	<b>18.53</b>	<b>\$ 1,354,432</b>		<b>\$ 1,330,409</b>	<b>18.53</b>	<b>\$ 2,684,841</b>
<b>Central Services Budget Cuts</b>						
Center for Teaching & Learning	2.50	\$ 185,941		\$ 83,059		\$ 269,000
<b>Total District Office &amp; CS</b>	<b>21.03</b>	<b>\$ 1,540,373</b>		<b>\$ 1,413,468</b>	<b>21.03</b>	<b>\$ 2,953,841</b>

<b>Positions Affected:</b>		<b>09/10 Summary of Budgets Cut:</b>	
Dir. Maint & Operations	1.00	Positions	\$ 1,271,373
Director, Instructional Technology	1.00	Operating	\$ 269,000
Director of Community and Government Relations	1.00	<b>Total DO &amp; CS</b>	<b>\$ 1,540,373</b>
Facilities Operations Managers	0.30		
Custodians	5.00	<b>10/11 Summary of Budgets Cut:</b>	
Web Support Analysts	1.50	Positions	\$ 67,766
Administrative Analysts	1.35	OT/Short term/Students	\$ 34,000
Multimedia Technician	1.00	Supplies	\$ 6,720
Programmer Analyst	1.00	Contracts/Svcs/Operating	\$ 1,303,182
Staff Assistant	1.00	Capital	\$ 1,800
Utility Engineer	1.00	<b>Total DO &amp; CS</b>	<b>\$ 1,413,468</b>
Program Services Coordinator	1.00		
IT Support Tech II	1.00	<b>Total Two Years</b>	<b>\$ 2,953,841</b>
Senior Accounting Coordinator	0.80		
Administrative Assistant	0.60		
Senior Accounting Technician	0.50		
Grants Analyst	0.50		
Assistant Project Director	0.50		
Chief Engineers	0.30		
Maintenance Engineers	0.27		
Chief Financial Officer	0.20		
Systems Engineer	0.15		
Senior Maintenance Engineers	0.06		
<b>Total Postitions</b>	<b>21.03</b>		

**BOARD REPORT NO. 10-2-5C**

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

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

**INFORMATION ON INITIATIVE REGARDING 55% APPROVAL FOR PARCEL TAXES**

Californians for Improved School Funding (CISF) has proposed an initiative, known as the **Local Control of Local Classrooms Funding Act**, to amend the California Constitution so that special taxes for local school districts (including community college districts), commonly known as parcel taxes, can be approved by a 55 percent vote of the qualified electors rather than the current two-thirds.

CISF's mission is to strengthen local control of California schools and improve the quality of the education California students receive by helping local public schools generate stable, local funds that cannot be taken or disrupted by the state.

Parcel tax funds are often used by local school districts to attract and retain qualified teachers, maintain smaller class sizes and support classroom science, math, art, music and physical education programs. Their greatest benefit is that they are a reliable source of local funds which give school districts a greater ability to plan for the future.

The proposed measure would provide for accountability by requiring districts to conduct an annual audit of all special school tax spending. It would also require local districts to provide a specific list of ways that funds will be spent giving voters more local control over schools in their community.

The Chief Counsel for CISF is John Hartenstein, a partner at Orrick Herrington and Sutcliff Law firm; two of the seven executive committee members are from San Mateo County: Don Gibson, Sequoia Union High School District Trustee and Mark Olbert, Trustee of the San Carlos Elementary District. The proposed initiative has been endorsed by 117 individuals and 8 organizations.