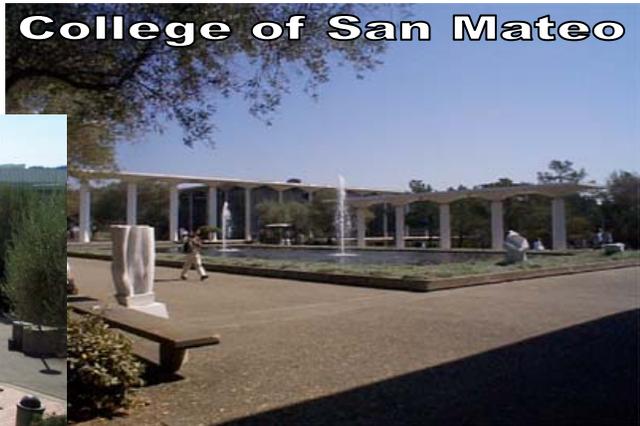


# San Mateo County Community College District

## 2003-04 Final Budget

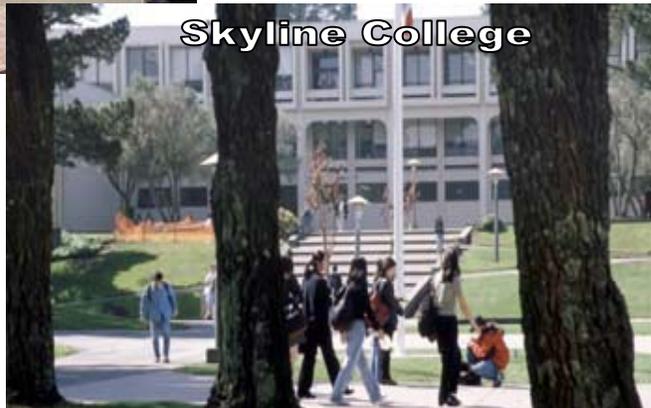
College of San Mateo



Cañada College



Skyline College



# San Mateo County Community College District 2003-04 Final Budget Report

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## 2003-04 FINAL BUDGET

The California Legislature approved the State's 2003-04 budget bill 45 days after the constitutional deadline and the Governor signed the budget on August 2, 2003. After much discussion and speculation, the final approved State Budget does not vary significantly from that adopted by the Legislative Conference Committee in June. Consequently, the District's Final Budget reflects minimal changes from the Tentative Budget approved by the Board of Trustees in June.

The following provides a summary of 2003-04 State and District budget planning and development efforts. This budget narrative primarily focuses on the Unrestricted General Fund; however, information is provided as well about other District funds.

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### ***STATE BUDGET SUMMARY***

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The 2002-03 year was challenging for California, including its community college system. The announcement of proposed 2002-03 mid-year budget reductions, additional proposed cuts and policy changes for 2003-04, and proposed fee increases generated considerable apprehension for community college leaders, faculty, staff, and students.

The State's financial crisis continued to deepen. Primary among the causes for the State's fiscal crisis is California's tax and

revenue structure, which ensures high volatility during times of significant economic change. Central to the problem are three important factors. First, California's income-tax system is highly progressive. The top five percent of taxpayers pay 68 percent of California personal income taxes. Second, California relies heavily on personal and corporate income taxes, which tend to rise and fall with the business cycle. Third, State and local governments receive only 22 percent of their funding from property taxes, compared to a national average of 29 percent.

The effects of the State revenue shortfall for California community colleges are delineated in the following paragraphs.

### **2002-03 Mid-Year Cuts**

The Governor's 2002-03 mid-year proposal, released on January 10, 2003, proposed additional reductions above the \$218 million (3.66% across-the-board) reduction originally sought in December. Many of the categorical program cuts proposed in December were increased to 10.8%, thereby enlarging the total cutbacks to \$288 million (6%). These reductions were disproportionate to those facing the University of California (1.5%) and California State University (1.7%) systems.

After weeks of deliberations, in early March Governor Davis approved the

Legislative spending plan. The plan significantly trimmed the Governor's mid-year reduction proposal from \$288 million to \$161 million. Rather than a 10.8% across-the-board cut to most categorical programs, specific reductions were made to selected programs. Among the San Mateo County Community College District programs affected were:

- Instructional Equipment	-61%
- Partnership for Excellence	-2%
- Economic Development (2003-04)	-16%
- Telecommunications/Technology	-6%
- Instructional Improvement	-25%

### **January 2003-04 Budget Proposal**

Governor Gray Davis also released his 2003-04 spending plan on January 10, 2003. The Governor proposed to resolve the then-projected \$34.6 billion State deficit in one year.

The proposal sought community college reductions amounting to \$530 million, equivalent to a 10.6% cut. It also proposed an increase in enrollment fees from \$11 per unit to \$24 per unit. The 118% enrollment fee increase was troubling, considering the difficult economic times in which it was proposed and the socio-economic demographics of a significant number of community college students.

Consistent with previous proposals by the Governor, this budget impacted community colleges more than other public education sectors. Proposals for the University

of California and California State Universities included 2.5% increases and the K-12 system was slated to receive a 1.6% increase.

The Governor's plan also included elimination of the three-year enrollment decline funding mechanism in Title V regulations. Under current rules, community colleges are provided an opportunity to restore enrollment that may have declined temporarily due to economic factors, program changes, and sudden fee increases by the Legislature. The fiscal impact of a decline in enrollment is spread over three years through augmentations known as stability funds. Under the Governor's proposed new mechanism, if a District experienced a decline in enrollment, the revenue limit for the District would reflect the full decline in the year following that in which the decline occurs. For a District experiencing unexpected enrollment downturns, drastic budget reductions would have to be made in a very short period of time.

While the statutory level of the Proposition 98 guarantee is 10.93%, the Governor's January proposal called for community colleges to receive only 9.2%-approximately \$746 million below the constitutional guarantee.

The Governor's January budget proposal, accompanied by 2002-03 mid-year proposed cuts, was a harsh, disproportionate setback for community colleges. Following release of the proposal, thousands of individuals wrote letters, made phone calls, and personally

visited lawmakers to oppose the cuts to community colleges. On March 17, 2003, more than 10,000 people rallied at the State Capitol, seeking recognition for community colleges and denouncing the unbalanced allocation of the budget reductions.

### **May Revision**

The Governor's May Revision, released on May 14, 2003, included substantial restoration of community college funding and reduced his proposed student enrollment fee increase from \$24 per unit to \$18 per unit. It notably lessened the cuts proposed in January from \$530 million to \$284 million. Even though the May Revision was a step in a positive direction, it was estimated to result in a decline of 100,000 community college student enrollments.

Shortly before the Governor's May Revision, the Department of Finance indicated that the State budget deficit had increased to approximately \$38.2 billion. In his May Revision, Governor Davis proposed closing this gap with \$18.9 billion in cuts and savings; \$6.8 billion in fund shifts, transfers, and loans; \$1.7 billion in program realignments to local government; and \$10.7 billion in deficit financing. The proposal acknowledged that a structural deficit likely would continue beyond 2003-04.

During the period between release of the Governor's January budget proposal and his May Revision, K-12 basic aid districts were able

to persuade the Governor to abandon capture of local property taxes from K-12 districts. However, the Governor's proposal to redirect \$10 million in local property taxes from community college basic aid districts to the State Treasury remained in his revised budget proposal.

### **Community College System Proposal**

The California Community College system responded to the May Revision with its own "Fair Share" budget proposal. The proposal sought to fully fund existing enrollment and not include an enrollment fee increase. It also proposed a Proposition 98 deferral to avoid deep cuts to community colleges in 2003-04, given that it would not have been a current-year cost to the general fund. The proposal would have permitted community colleges to maintain approximately the same level of funding received in 2002-03; however, funding per student would have declined by about \$100 per student because of decreases to categorical funding.

### **Legislative Actions**

Subsequent to release of the May Revision, both the State Assembly and Senate budget subcommittees took action more favorable to community colleges. The reductions proposed in the Governor's May Revision were improved from \$284 million to \$87 million. In June, the State Assembly and

Senate Budget Conference Committee approved a budget that was reflected in large part in the Final State Budget. The primary revenue components of the Final State Budget and changes from the 2002-03 State Budget are:

- **Proposition 98 Split**—Education Code requires 10.93%--Final budget provides 10.06%, about \$415 million below the mandate
- **Enrollment Fees**— \$18 per unit (+64%)
- **Concurrent Enrollment**—\$25 million budget reduction, allocation based on the share of concurrent enrollment in affected districts
- **Enrollment Growth**—1.5%
- **Decline Mechanism**—eliminates the three-year decline mechanism included in Title V, which provides stabilization funding in years of enrollment decline; it maintains the enrollment restoration provision
- **Partnership for Excellence (PFE)**—25% decrease
- **EOPS**—1.2% decrease
- **CARE**—1.2% decrease
- **Financial Aid Administration**—\$38.3m increase; funds redirected from PFE; requires 2001-02 maintenance of effort
- **Disabled Students**—1.2% decrease
- **PT Faculty Comp**—10.8% decrease
- **Telecommunications**—10% decrease
- **Economic Development**—11.2% decrease
- **Scheduled Maintenance & Instructional Equipment**—74.6% decrease from 2002-03
- **Instructional Equipment**—74.5% decrease

- **Hazardous Substance Abatement**—45% decrease
- **Mandate Costs (Health Fees)**—100% decrease

Additionally, the Legislature rejected language proposed in the Governor's May Revise to reallocate \$10 million in "excess" property taxes from basic aid community college districts.

To summarize, the 2003-04 budget process for community colleges began with the Governor's January budget proposal to reduce \$530 million (10.6%) and concluded with a budget package that reduces \$87 million (1.7%). In light of the projected \$8-10 billion State deficit for 2004-05, some forecasters are not confident that further reductions in 2003-04 can be avoided. Depending on the outcome of the gubernatorial recall election and the existing Statewide deficit, community colleges and other State agencies may again face mid-year reductions. For now, however, community colleges have been granted a small reprieve.

A chart showing the various community college budget proposals and the Final Budget Act can be found on page 92 of this report.

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## ***SMCCCD BUDGET PLANNING***

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### **The Bad News**

The uncertainty of the State budget was already a concern in Fall 2002; consequently,

early in the Fall semester, the Colleges and District Office began actively and collaboratively engaging in development of a strategic plan to eliminate its structural deficit. Marking the starting point of planning efforts was the \$2.1 million 2002-03 deficit resulting from planned compensation increases. As news of the worsening fiscal crisis in the State multiplied, it was feared that the District's deficit could significantly increase. It became clear that immediate action would be required to protect the District.

To that end, in November 2002, based upon established allocation percentages, reduction targets were announced and made from each site's 2002-03 ending balance (see table on page 9).

In December, the severity of the State's fiscal crisis became evident and the potential negative effect loomed large. The Governor's proposed 2002-03 mid-year reductions and the 2003-04 spending plan released in January, prompted the District to take the unpleasant step of canceling 315 Spring 2003 classes and canceling Cañada College's 2003 Summer Session. Chancellor Galatolo conducted campus meetings to review the District's economic outlook, discuss guiding principles and support services, as well as a strategic approach to address the financial crisis.

### **The Better News**

The value of Districtwide planning efforts and initial prudent actions, as well as that of

the input from the District Budget & Finance Committee, became apparent as the weeks passed. When, in late February, the District received its First Principal Apportionment report verifying the 2002-03 revenue limit and projecting revenue for 2003-04, the District was confident that its actions properly positioned it to effectively minimize the negative impact of the State budget crisis. The projected general revenue limit reflected a substantial increase in student enrollment reported for Fall 2002. The earlier referenced First Principal Apportionment Report indicated the District was projected to receive funding for 19,052 credit FTES, representing an increase in excess of 2,000 FTES from its base of 16,731 FTES. The revenue limit for the District increased by \$2.2 million over the previous year to \$75,554,431. This was a much better starting point for 2003-04 planning.

With this "better news" in hand, it became possible for the District to establish a deficit target for 2002-03 at "just" \$10 million.

### **Strategies and Action**

The \$10 million targeted reduction reflected \$2.1 million to cover 2002-03 salary improvements, \$2.4 million to cover 2003-04 salary improvements, \$2.5 million for other inflation and price increases, and \$3 million to cover State budgeted related items.

### **Retirement Incentives**

As one tactical approach, retirement and voluntary separation incentive plans for all permanent employees were announced. The program included several options for faculty, classified staff, and administrators. Those eligible to retire were offered lump sum incentive payments. Other options included lowering the “magic number” (employee age plus years of eligible service) from 75 to 70, thereby allowing early retirement with District-paid benefits. Employees not eligible to retire were given an opportunity to request a lump-sum incentive payment tied to full-time years of service.

The incentive program ultimately benefited 69 employees Districtwide. While the total one-time cost of incentive payments was \$1,017,619, the salary savings for employees leaving the District is approximately \$3.5 million.

### **Managed Hiring**

Another fiscal measure acknowledged that personnel expenses represent the largest component of the operating budget. As a progressive means of avoiding layoffs, the Board of Trustees committed to a managed hiring program. Managed hiring includes thoughtful assessment of each position as it relates to supporting programs and services, defined through methodical planning efforts at the Colleges and District Office, and matching

employee experience, talents, and skills to available positions within the District.

The District launched its managed hiring program in March 2003 with a careful review of administrative and classified positions (excluding AFSCME positions). Unfunded positions for 2003-04 were identified, and impacted employees (those holding unfunded positions) were given the opportunity to take advantage of the incentive program or to apply for available funded vacant positions in the District. Several of the 41 employees involved in the managed hiring program received promotions, and no one experienced a pay reduction.

While not part of the managed hiring program, AFSCME bargaining unit members were given an opportunity to apply for new and vacant positions within their unit.

### **Site Allocations**

A third budget planning process allowed District sites to realize benefits savings along with salary savings for employees who were leaving the District. Allocations to the Colleges and to the District Office historically included permanent salaries, hourly salaries, and discretionary operating costs. Employee benefits were budgeted separately in Central Services. To mitigate the effects of a preliminary reduction of \$10 million to District sites, benefits were relocated into site allocations for the 2003-04 tentative budget.



Skyline College was recently notified that the San Francisco Regional Painters & Tapers Apprenticeship Training Committee merged with its Easy Bay counterpart on July 1, 2003. Therefore, Skyline College will no longer offer Painters Apprenticeship classes.

**Non-Resident Tuition                      \$2,000,000**

The non-resident tuition estimate includes an increase in the rate from \$141 to \$174 per unit (as approved by the Board on January 22, 2003) and takes into account a decline in non-resident FTES during the 2002-03 year. Education Code §76140 requires community college districts to establish the nonresident tuition fee and prescribes the basis for calculating the rate.

In addition to the non-resident tuition fee increase, in accordance with Education Code §76141(a), the Board also approved a capital outlay recovery fee of \$7 for 2003-04. The revenue from the recovery fee is budgeted in the Capital Projects Fund.

**Interest Income                              \$868,000**

The interest income estimate represents a decrease of \$132,000 from 2002-03. To maximize interest income, the District conducts ongoing reviews of available cash. Cash balances are maintained in various accounts pending expenditure. While the cash is on hand, it is usually invested through the County of San Mateo or through the Local Agency Investment Fund (LAIF) of the State Treasurer's Office.

The primary source of funding for the District is property taxes. These funds are received from the County twice each year, shortly after the two taxpayer deadlines (December and April). To provide more balanced cash flow and meet regularly recurring obligations throughout the fiscal year, the District borrows through the use of Tax Revenue Anticipation Notes (TRAN). Investment of TRAN funds contributes to interest income.

**Mandated Cost Reimbursement      \$124,900**

In accordance with the State Constitution, the State must reimburse the District for expenditures the District incurs as a result of any new State mandate that is not otherwise funded. The District's mandated costs relate primarily to collective bargaining and student health services. Appropriate recordkeeping of all eligible expenditures permit reimbursement to the District.

The Mandated Cost Reimbursement estimate for 2003-04 represents a decrease of \$625,100. The change reflects elimination of reimbursement for health services expenditures in excess of fee revenue and a decline in collective bargaining reimbursements.

Along with many school districts in the State, the District recently experienced an audit of its mandated cost reimbursements claims. The audit was the first for mandated cost claims in the District. While the District

is audited annually by an external auditor, special audits often result in disallowed costs. The District is awaiting the State’s preliminary report of the mandated cost reimbursement claims audit.

**Miscellaneous Income \$750,000**

This category includes a combination of various sources, including those such as miscellaneous student fees, facilities rental income, and parking fines.

**Unrestricted General Fund Summary**

Based upon the above changes, the total revenue for the Unrestricted General Fund amounts to \$87,157,956, which is an increase of \$1,405,756 from the tentative budget estimate of \$85,752,200. Changes were in the areas of Partnership for Excellence and the Apprenticeship program.

**2003-04 BEGINNING BALANCE**

The beginning balance for 2003-04 is \$9,632,469. Much of the balance originates from the contingency reserve, as well as specific projects and activities of the 2002-03 year that have been carried over into the new fiscal year as committed to those purposes (see page 24). Included are the 2002-03 site ending balances as shown in the table below. The table reflects site reductions for the deficit and

the net balances after site reductions were made.

**2002-03 Ending Balances**

Site	Ending Bal.	Reduction	Net Balance
CSM	\$1,544,162	\$841,126	\$703,036
Cañada	665,649	355,582	310,067
Skyline	1,297,100	612,486	684,614
District	399,258	305,606	93,652
<b>TOTAL</b>	<b>\$3,906,169</b>	<b>\$2,114,800</b>	<b>\$1,791,369</b>

The beginning balance and total revenue projections for the 2003-04 Final Budget are:

<b>Beginning Balance</b>	\$9,632,469
<b>Revenue:</b>	
Base Revenue	\$75,500,000
Partnership for Excellence	4,128,750
Lottery	2,310,000
Part-time Faculty Comp.	946,800
Apprenticeship	529,506
Non-Resident Tuition	2,000,000
Interest Income	868,000
Mandated Cost Reimb.	124,900
Miscellaneous Income	750,000
Total Revenue	\$87,157,956
<b>Beginning Balance &amp; Total Revenue</b>	<b>\$96,790,425</b>

**2003-04 BUDGETED**

**EXPENDITURES**

The expenditure budget for the unrestricted portion of the general fund amounts to \$87,101,758, which is an increase of \$1,291,977 from the tentative budget estimate of \$85,809,781. Changes were in the areas of Site Allocations, Benefits, Formula Adjustments (facility rental allocation), and the Apprenticeship program.

<b>Expenses:</b>	
Site allocations	\$59,089,777
Salary commitments	850,000
Benefits	18,371,167
Formula adjustments	520,000
Apprenticeship	529,506
Miscellaneous	575,000
Utilities	3,300,000
Insurance	600,000
Consult/Legal/Election	475,000
Staff Development	370,000
Tele/Soft/Hardware Maint.	564,408
Technology Advancement	306,900
Retiree Reserve Transfer	1,500,000
Museum of Tolerance	50,000
<b>Total Expenses</b>	<b>\$87,101,758</b>

**Site Allocations** **\$59,089,777**

Subsequent to approval of the tentative budget, the allocations were adjusted for employee transfers, certificated hourly COLA, and other adjustments. Site allocations for 2003-04 are shown in the table below.

Site Allocations	Final Budget
CSM	\$23,026,857
Cañada	9,954,704
Skyline	16,268,756
Chancellor's Office	9,839,460
<b>TOTAL</b>	<b>\$59,089,777</b>

The unrestricted general fund budget includes the following major functional uses of the District's general fund resources:

**Salaries** **\$57,755,731**

2003-04 will be the final year of three-year compensation agreements for employees. The contracts included a 7% salary increase for 2001-02, a 3% increase for 2002-03, and a 3% increase for 2003-04.

The Faculty contract also included a one-time distribution of 2001-02 part-time faculty parity funds, a 13.07% salary increase for 2002-03, and a 7% salary increase for 2003-04 for all adjunct faculty. Projected revenue for State part-time faculty compensation (\$946,800) for 2003-04 will only partially cover the full cost of adjunct faculty salary increases.

**Employee Benefits** **\$18,440,998**

Following is a list of benefit increases for the 2003-04 budget year:

**PERS** - The CalPERS Board of Administration recently approved a local school employer contribution rate (10.42%) for 2003-04. The rate was 2.894% in 2002-03. The significantly higher rate adds approximately \$1.5 million to the District's projected expenses. CalPERS has indicated the contribution rate likely will increase to 18% in 2004-05.

**Health Insurance** - CalPERS reported that health care benefit rates will increase again on January 1, 2004. The percentage increases are approximately 18%. Set-aside estimates have been built into the 2003-04 budget in anticipation of higher costs.

**Dental Insurance** - The San Mateo County Schools Insurance Group notified the District that dental rates will increase by 5% for the plan year October 1, 2003 through September 30, 2004.

**Unemployment** – The Employment Development Department announced that the Unemployment Insurance Contribution Rate more than doubled from 0.12% to 0.30% for 2003-04, which added approximately \$120,000 to the District’s projected expenses.

**Workers’ Compensation** – To mitigate the ever-rising costs of providing for Workers’ Compensation, the District’s insurance administrator (Keenan & Associates) organized a Statewide consortium for coverage in 2003-04. The rate increased from 1.31% to 2%, adding approximately \$400,000 to the District’s projected expenses.

**Supplies** **\$2,940,138**

Supply budgets have not significantly changed (up 4%) from 2002-03.

**Other Obligations** **\$11,348,954**

**Utilities** – The District is a member of the Community College League of California’s electricity consortium. The League negotiated a direct access electric energy contract with Constellation/New Energy. While the District’s utilities expense is estimated to increase significantly (\$600,000), the cost should be lower than PG&E’s bundled service.

**Insurance** - The District participates in the Bay Area Community College District Joint Powers Agency (JPA), a pool of ten community college districts in the San Francisco-Monterey corridor that have joined together for the purpose of self-funding property and general liability insurance. The

2003-04 member contribution amount for the District will be \$498,525. This compares with \$602,317 for 2002-03. The contribution level is established annually and is based upon (1) detailed information provided to the JPA in a required survey about the District’s property and liability risk, (2) market factors, and (3) risk management studies.

Expected increases in the District’s obligations for telephone, computer hardware, and software are budgeted as well.

**Capital Outlay** **\$398,935**

Equipment budgets have been reduced by approximately 35% from the 2002-03 adopted budget.

**Transfers** **\$5,905,668**

The District’s annual contribution to the post-retirement benefit liability fund is \$1.5 million. Other transfers include \$60,000 to the Self-Insurance fund, \$520,000 to the campuses for formula adjustments (facility rental income, cosmetology sales, and a portion of non-resident tuition), and \$150,000 to the Child Development fund for benefit costs.

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***OTHER FUNDS***

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**Restricted General Fund**

Budgets for specially funded programs (page 37) are based upon the most current data available and total \$23,493,011 for 2003-04. Amounts included in this report will be

revised when final award notifications are received.

The Restricted General Fund also includes estimated income and expenditures for Parking and Health Fee programs.

The budget includes a significant change in Student Financial Aid Administration to account for the 473.4% increase in funding approved by the Legislature and the Governor. The Colleges have received their allocations, as well as specific guidelines for expenditure. Included is a college maintenance of effort requirement based on 2001-02 expenditures.

### **Capital Projects Fund**

The Capital Projects Fund (page 47) remains a restricted fund in accordance with Board Resolution No. 79-1, adopted March 14, 1979. The fund reflects estimated year-end data and funding carryover for projects approved but not completed in prior years. Expenditures include balances for Board-approved amounts for State Scheduled Maintenance and Hazardous Substance Removal projects still in progress.

The 2003-04 net beginning balance of \$97,628,732 primarily consists of Measure C Bond revenue. Budgeted income is \$7,913,088. The budget includes net beginning balance and income totaling \$105,541,820 that is offset by \$64,300,387 in budgeted expenditures and the fund balance of \$41,240,983.

The **Bond Construction Fund**, a sub-account of the Capital Projects Fund (included in totals above), was established for deposit of proceeds from the sale of bonds. Deposits will be used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.

The Bond Construction Fund budget includes net beginning balance and income totaling \$50,720,175.

Extensive capital improvements and construction are occurring at District sites. The District is one of three community college districts Statewide to receive authorization from the Legislature to pilot the design/build delivery method and is the only district currently moving forward with design/build projects. This innovative construction delivery method will enhance the project value by cost cutting and schedule compression, while shifting some traditional owner-design risk burden to the design/build entity. Following is a summary of activities, including some using the design/build method.

At **Cañada College**, construction is scheduled to begin in Fall 2003 on modernization of Building 3 which houses Cañada College's Main Theater.

Cañada submitted a Final Project Proposal to the State Chancellor's Office for a proposed \$22 million Learning Resources/Student Services Center. Programming for this project

is underway. Award of State Funds is expected in October 2003.

Renovation of five "smart classrooms" located in Buildings 2, 3 and 17 will be complete for the Fall 2003 semester. Work included new finishes (paint, carpet, window treatments) as well as technological upgrades.

Currently, **College of San Mateo** is pre-qualifying design/build entities wishing to bid on the bond-funded \$22.6 million Integrated Science Center. The state-of-the-art facility will accommodate life science programs including biology, chemistry, astronomy, physics, geology, as well as an observatory and planetarium.

The College recently submitted a Final Project Proposal for a proposed \$12.8 million Student Services consolidation project, which will modernize Buildings 1, 5 and 6 and will consolidate student support services currently scattered throughout the campus. Construction for the project, funded by State Capital Outlay and the general obligation bond funds, is anticipated for late Fall 2004, contingent upon final State funding.

Programming and schematic design are now underway for the \$2.2 million Regional Public Safety Center located at the College.

The College also is scheduled to receive \$1.5 million of State Capital Outlay funding for seismic retrofit of Building 18. State funding, combined with bond proceeds, will be used to fully modernize this 20-classroom, computer laboratory and office facility.

Access and safety improvements to the Children's Development Center site included accessible ramps, replacement of pathways, and a new play structure and drinking fountain for the children.

Abatement of asbestos containing materials in the gymnasium was completed in late July. Lighting retrofit work will conserve energy and provide enhanced controls and illumination to the College gymnasium.

**Skyline College** recently received State Capital Outlay funding of \$5.5 million for seismic retrofit of Buildings 3, 7 and 8. The State-funded projects will be accomplished in conjunction with modernization of the buildings, which will be supported by bond funding. Building 3 construction is scheduled to begin in January 2004, while construction in Buildings 7 and 8 will commence upon completion of the new science wing addition to Building 7.

Skyline College is also in the schematic design phase for the Student Support and Community Service Center (Student Union).

The Science Wing and new Student Union Building have been consolidated into a single project, to be delivered via the design/build delivery method. Prequalification of design/build entities is scheduled during Fall 2003, with Requests for Proposals following shortly thereafter. Construction is scheduled to commence Fall 2004.

Abatement of hazardous materials, such as asbestos containing insulation and vinyl floor tile, is underway and will continue through the end of the year.

**Districtwide**, a number of activities are taking place or will begin in the next year. The District recently received approximately \$1.9 million in State Capital Outlay funding to upgrade 40-year old fire alarm systems at Cañada and College of San Mateo. Construction is proposed for late Spring 2004.

A District feasibility study identified the costs of renovating athletic fields and facilities, including baseball, football, and soccer fields, tennis courts, swimming pools, tracks, and team houses along with seating and lighting. Redevelopment revenues from local cities rather than bond funds will be used to cover the approximate \$15 million total project cost. The project will be delivered via design/build delivery method.

Districtwide pavement repairs and upgrades, including parking lot striping and access ramp renovation, occurred at the three campuses during the summer.

Chevron Energy Services conservation measure implementation continues at each campus. Co-generation units were recently installed at College of San Mateo and Skyline College to produce electricity, and utilize heat created in the process, to serve campus utility needs. The units are expected to generate approximately 46% of electrical consumption and 21% of natural gas consumption at CSM

and approximately 50% of the college's electrical consumption and 23% of its natural gas consumption at Skyline. The units are expected to come on line before the end of the year, after PG&E utility tie-ins.

Chevron Energy Services also completed an FCC-mandated digital upgrade of KCSM broadcast equipment, including fiber-optic cabling to Sutro Tower in San Francisco.

In addition to specific projects mentioned earlier, lighting retrofits are complete at each campus.

The Districtwide Utility Infrastructure inspection and analysis is nearly complete, and needed water, electrical, telecommunication/data as well as project scopes and budgets will be developed.

A financial summary of Capital Outlay projects is located on pages 49-52.

### **Self-Insurance Fund**

The Self-Insurance Fund (page 33) was established by the Board in 1988-89 for the following purposes: payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined in Education Code section 81602. Income and expenditures are projected for 2003-04, based upon the estimated 2002-03 experience.

The 2003-04 budget totals \$461,453, including a net beginning balance of \$383,153 and estimated income of \$78,300, which

consists of a \$60,000 transfer from the General Fund and a projected \$18,300 in accrued interest.

### **Trust Funds (Financial Aid)**

The Student Aid Fund (page 79) includes estimated allocations from the Federal government for PELL and estimated State funding for Cal Grants. The budget for the Student Aid Fund totals \$6,205,636 including a net beginning balance of \$133,309 and estimated income of \$6,072,328.

Projecting the Financial Aid budget is difficult because two of the major funding sources are student eligibility-based rather than college award-based. The two sources (PELL and Cal Grants) fluctuate with the number of eligible students who apply for funding. On the other hand, each College receives a specific award for SEOG grants.

Effective Fall 2003, The District will no longer participate in the Perkins Loan program. Remaining program funds will be returned to the Federal Department of Education when documentation and assignment process is completed this Fall.

State BOGG (Board of Governor's Grant) funding is expected to increase due to the enrollment fee increase (\$18 per unit) adopted for California resident-eligible students. BOGG funding is not reflected within this fund but rather as an offset to enrollment fees within the Unrestricted General Fund.

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

Direct financial aid payments to students from College EOP&S and CARE grants typically are paid from the Student Aid Fund. Income and expenditures are being recognized in this fund as these grants have established amounts for aid purposes.

Also included within Trust Funds is revenue from the Skyline Student Center Fee.

### **Child Development Fund**

The Child Development Fund (page 71) was established by the Board of Trustees on April 8, 1981, to account for the Child Development Center at College of San Mateo. During Spring 1986, the Skyline College Children's Center was established. In Fall 1998, the Cañada College Child Development Center opened; however, the Center was closed in 2002-03 and will continue to be closed through 2003-04. The Child Development Fund maintains financial accounting for all District child care centers.

Income and expenditures are based on 2002-03 data. The 2003-04 budget for the Child Development Fund totals \$746,948, including a net beginning balance of \$2,684 and estimated income of \$744,264.

### **Auxiliary Funds**

Bookstore and Cafeteria Funds are maintained as part of the auxiliary operations of the District. Since 1984-85, their budgets have been submitted to the State Chancellor's Office along with all other District budgets. The 2003-04 Final Budgets for Bookstores are shown on pages 60 and 61, and Cafeterias are shown on pages 65 and 66.

The Bookstore Fund budget totals \$13,315,321, including a net beginning balance of \$5,565,321 and income of \$7,750,000. The ending balance of \$5,580,381 includes provisions for increased annual cash flow requirements, inventory, full maintenance needs of store facilities, as well as funding for new bookstore construction at Skyline College and College of San Mateo.

Previously, \$2-2.5 million was committed to a new Skyline College Bookstore and \$500,000 for renovations at College of San Mateo's bookstore, including a remodel of the extended "basement" area and addition of several Student Services offices. While the initial specific plans have been altered considerably, the commitment remains to utilize these funds for store and College-related construction.

The Bookstore budget also contains a \$200,000 revolving fund for the District Computer Loan-to-Own program.

The 2002-03 financial summary and statements for Bookstores is on pages 62-64.

The Cafeteria Fund budget for 2003-04 totals \$1,006,566, including \$811,566 in net beginning balance and \$195,000 in estimated income.

The income budget is based upon District contracts with Fresh & Natural, Pepsi Bottling Group, and Action Vending. Income is offset by an estimated expenditure level of \$177,500, including maintenance, repairs, replacement, computer access, utilities, and upgrades, as well as college support efforts.

The 2002-03 financial summary and statements for Cafeterias is on pages 67-69.

The College Associated Student Bodies (ASBs) are included in required financial reports to the State as well as quarterly reports to the Board (see pages 98-109). Their annual budgets are approved internally by the College ASB governance structure and are not included in this report.

### **Reserve Fund for Post-Retirement Benefits**

The Reserve for Post-Retirement Benefits (page 87) was established by the Board in the 1991-92 fiscal year to address our unfunded liability related to long-term retiree health benefits. The Board approved a "modified-pay-as-you-go" funding approach on March 9, 1994. Annually, the fund includes prior years' transfers and accumulated interest, as well as projected fund transfer and interest income for the year.

During 2001-02, an actuarial review was conducted to update the estimate of post-

retirement costs. The District’s unfunded liability was estimated at that time to be \$71,967,000.

The Reserve Fund budget for 2003-04 totals \$20,565,962, including net beginning balance of \$18,441,962 and estimated income of \$2,124,000 which consists of a transfer of \$1,500,000 from the Unrestricted General Fund and estimated interest of \$624,000.

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***2003-04 FINAL BUDGET  
SUMMARY***

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The relationship of each fund to the total Final Budget is illustrated in the table which follows:

<b>Fund</b>	<b>2003-04 Budget</b>	<b>Percent</b>
General Fund, Unrestricted	\$96,790,425	36.10%
General Fund, Restricted	23,493,011	8.76%
Capital Projects	105,541,820	39.36%
Self-Insurance	461,453	0.17%
Trust Fund	6,205,636	2.31%
Child Development	746,948	0.28%
Bookstore	13,315,321	4.97%
Cafeteria	1,006,566	0.38%
Reserve for Post Retirement Benefits	20,565,962	7.67%
<b>TOTAL</b>	<b>\$268,127,142</b>	<b>100%</b>

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***LOOKING AHEAD***

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The financial condition of the State remains in jeopardy and the effect on the District is uncertain. As noted at the

beginning, we can anticipate continued pressure on the District’s fiscal position in the foreseeable future. However, the strategic steps taken in 2002-03 and continued prudent planning and activity during 2003-04 will facilitate the District’s ability to respond appropriately.

The **Committee on Budget & Finance**, a subcommittee of the District Shared Governance Committee, meets regularly during the academic year and plays a valuable role in District fiscal matters. Members of the Committee are: Rick Ambrose (Academic Senate), Eloisa Briones (Skyline Business Officer), Patricia Dimond (Cañada Business Officer), Jim Keller (Executive Vice Chancellor), John Kirk (AFT), Lynn Pontacq (District Budget Director; Chair), Virgil Stanford (CSM Dean of Administrative Services), Jozsef Veres (AFSCME), and Terry Watson (CSEA).

During 2002-03, the Committee reviewed its scope of responsibilities, the 2003-04 Budget & Planning Calendar, 2003-04 preliminary budget assumptions, Districtwide line-item budgets, the District’s First Principal Apportionment (P1) Report, preliminary site allocations, retirement-voluntary separation incentive program, managed hiring program, an analysis of “basic aid” and its status for this District, and preliminary allocation formula elements. The Committee is beginning its 2003-04 with a review of the State’s budget status and its affect on the District. The

committee plans to thoroughly examine the District allocation mechanism.

### **“Basic Aid”**

The District currently is self-supporting and will become basic aid when its property tax revenue and enrollment fee revenue exceed its general revenue limit. The District’s revenue limit at the time of this report is met by a combination of student fees, property taxes, and ERAF (Educational Revenue Augmentation Fund) dollars. ERAF legislation allows a portion of local property tax allocated for counties, cities and other local agencies to be redirected to educational agencies within the county. The need for ERAF funding, to supplement enrollment fee revenue and property tax revenue, keeps the District from becoming basic aid.

Most districts in the State receive State apportionment funding to bridge the gap between their general revenue limit and student fee and property tax revenue.

Earlier, the District was projected to be in basic aid status during 2003-04; however, a combination of increased FTES and a decline in San Mateo County property taxes (April 2003) will extend the District’s reliance on ERAF funding for at least another year.

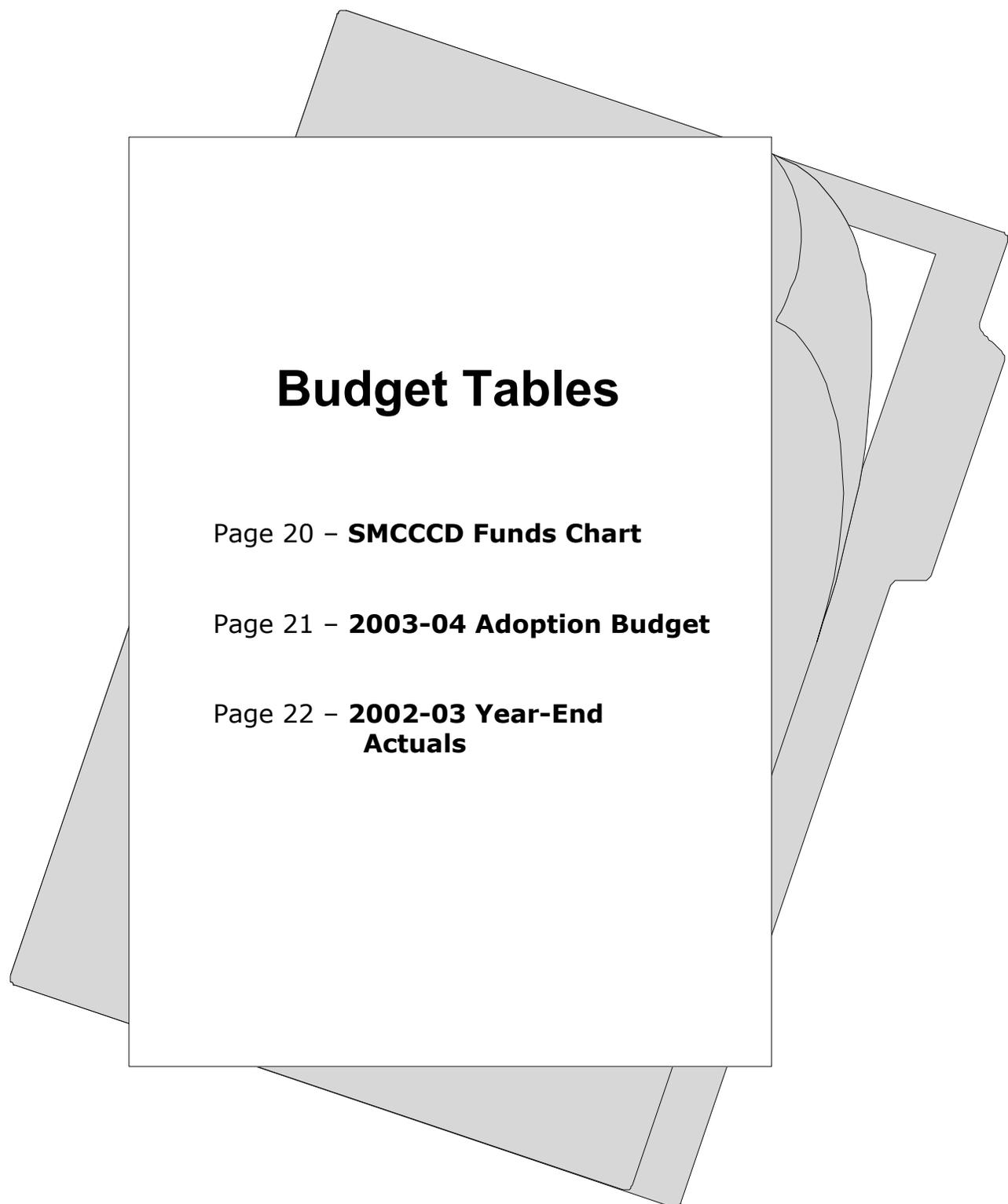
The 2003-04 change to the decline mechanism (see page 2) will provide another variable in basic aid funding. While an FTES increase essentially postpones prospective basic aid status, the new decline funding

mechanism and resulting reduced revenue limit may lessen the need for ERAF funding and bring the District closer to basic aid status.

Regarding the District’s Basic Aid status, there is an existing misconception that community college basic aid districts are wealthy and, therefore, receive funding in excess of the general revenue limit. District staff has been working diligently to clarify the facts by testifying before legislative committees and appearing on television and radio programs. The San Mateo County Community College District is an example of an institution that is close to achieving basic aid status but receives less than the statewide average. Also, the District’s revenue is lower than the lowest non-basic aid school district in San Mateo County.

**Conclusion.** Keeping in mind the likelihood of mid-year 2003-04 State budget cuts, a potential \$8-10 billion State deficit for 2004-05, forthcoming District employee contract negotiations, and continued Districtwide program changes to meet the needs of our community, we can expect many more fiscal challenges as this year progresses and 2004-05 approaches.

The following sections contain tables of the District’s budget by both fund and site. Also included beginning on page 91 is supplemental budget information.



# **Budget Tables**

Page 20 – **SMCCCD Funds Chart**

Page 21 – **2003-04 Adoption Budget**

Page 22 – **2002-03 Year-End  
Actuals**

## San Mateo County Community College District Funds

### Governmental Funds

**General Fund - Unrestricted**  
Fund 1

**General Fund - Restricted**  
Fund 3

**Special Revenue**  
*Child Development*  
Fund 6

**Capital Projects**  
*Capital Outlay*  
Fund 4

### Proprietary Funds

**Enterprise**  
*Bookstore/Cafeteria*  
Fund 5

**Internal Service**  
*Self-Insurance*  
Fund 2

### Fiduciary Funds

**Expendable Trust**  
*Student Aid*  
*Retirement Reserve*  
*Associated Student Bodies & Clubs*  
Funds 7 & 8

**Total District**  
All funds

**San Mateo County Community College District  
2003-2004 Adoption Budget**

		Governmental Funds				Proprietary Funds			Fiduciary Funds			
		Total General Fund		Special Revenue	Capital Projects	Enterprise Funds		Internal Service	Expendable Trusts		Total District All Funds	
Revenue		Unrestricted	Restricted	Child Development	Capital Outlay	Bookstore	Cafeteria	Self-Insurance	Trust Fund	Retirement Reserve		
1	Federal Revenue	0	3,338,152	25,000	0	0	0	0	5,319,519	0	8,682,671	1
2	State Revenue	8,906,456	8,513,709	345,916	2,357,822	0	0	0	430,000	0	20,553,903	2
3	Local Revenue	78,251,500	10,882,237	133,000	5,392,945	7,750,000	195,000	18,300	252,082	624,000	103,499,064	3
4	<b>Total Revenue</b>	<b>87,157,956</b>	<b>22,734,098</b>	<b>503,916</b>	<b>7,750,767</b>	<b>7,750,000</b>	<b>195,000</b>	<b>18,300</b>	<b>6,001,601</b>	<b>624,000</b>	<b>132,735,638</b>	4
<b>Expenses</b>												
5	Cost of Sales	0	0	0	0	5,650,600	0	0	0	0	5,650,600	5
6	Certificated Salaries	37,518,798	2,757,628	153,038	3,941	0	0	0	0	0	40,433,405	6
7	Classified Salaries	20,236,933	5,329,488	332,074	0	1,290,481	0	0	0	0	27,188,976	7
8	Employee Benefits	18,440,998	2,080,276	149,904	0	297,259	0	0	0	0	20,968,437	8
9	Materials & Supplies	2,940,139	3,393,611	53,558	519,196	44,600	0	0	0	0	6,951,104	9
10	Operating Expenses	11,348,954	6,464,819	53,441	21,479,975	452,000	177,500	60,000	48,000	0	40,084,689	10
11	Capital Outlay	398,935	2,654,217	0	42,297,724	0	0	0	0	0	45,350,876	11
12	<b>Total Expenses</b>	<b>90,884,757</b>	<b>22,680,039</b>	<b>742,015</b>	<b>64,300,836</b>	<b>7,734,940</b>	<b>177,500</b>	<b>60,000</b>	<b>48,000</b>	<b>0</b>	<b>186,628,087</b>	12
<b>Transfers &amp; Other</b>												
13	Transfers In	0	0	240,348	0	0	0	60,000	70,727	1,500,000	1,871,075	13
14	Other Sources	0	0	0	162,320	0	0	0	0	0	162,320	14
15	Transfers out	(1,800,348)	(70,727)	0	0	0	0	0	0	0	(1,871,075)	15
16	Contingency	(4,105,320)	0	0	0	0	0	0	0	0	(4,105,320)	16
17	Other Out Go	0	(742,248)	0	0	0	0	0	(5,820,246)	0	(6,562,494)	17
18	<b>Total Transfers/Other</b>	<b>(5,905,668)</b>	<b>(812,975)</b>	<b>240,348</b>	<b>162,320</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>(5,749,519)</b>	<b>1,500,000</b>	<b>(10,505,494)</b>	18
<b>Fund Balance</b>												
19	Net Change in Fund Balance	(9,632,469)	(758,916)	2,249	(56,387,749)	15,060	17,500	18,300	204,082	2,124,000	(64,397,943)	19
20	Beginning Balance, 7/1/03	9,632,469	758,916	2,684	97,628,732	5,565,321	811,566	383,153	133,309	18,440,962	133,357,112	20
21	Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	21
22	<b>Net Projected Fund Balance, 6/30/04</b>	<b>0</b>	<b>0</b>	<b>4,933</b>	<b>41,240,983</b>	<b>5,580,381</b>	<b>829,066</b>	<b>401,453</b>	<b>337,391</b>	<b>20,564,962</b>	<b>68,959,169</b>	22

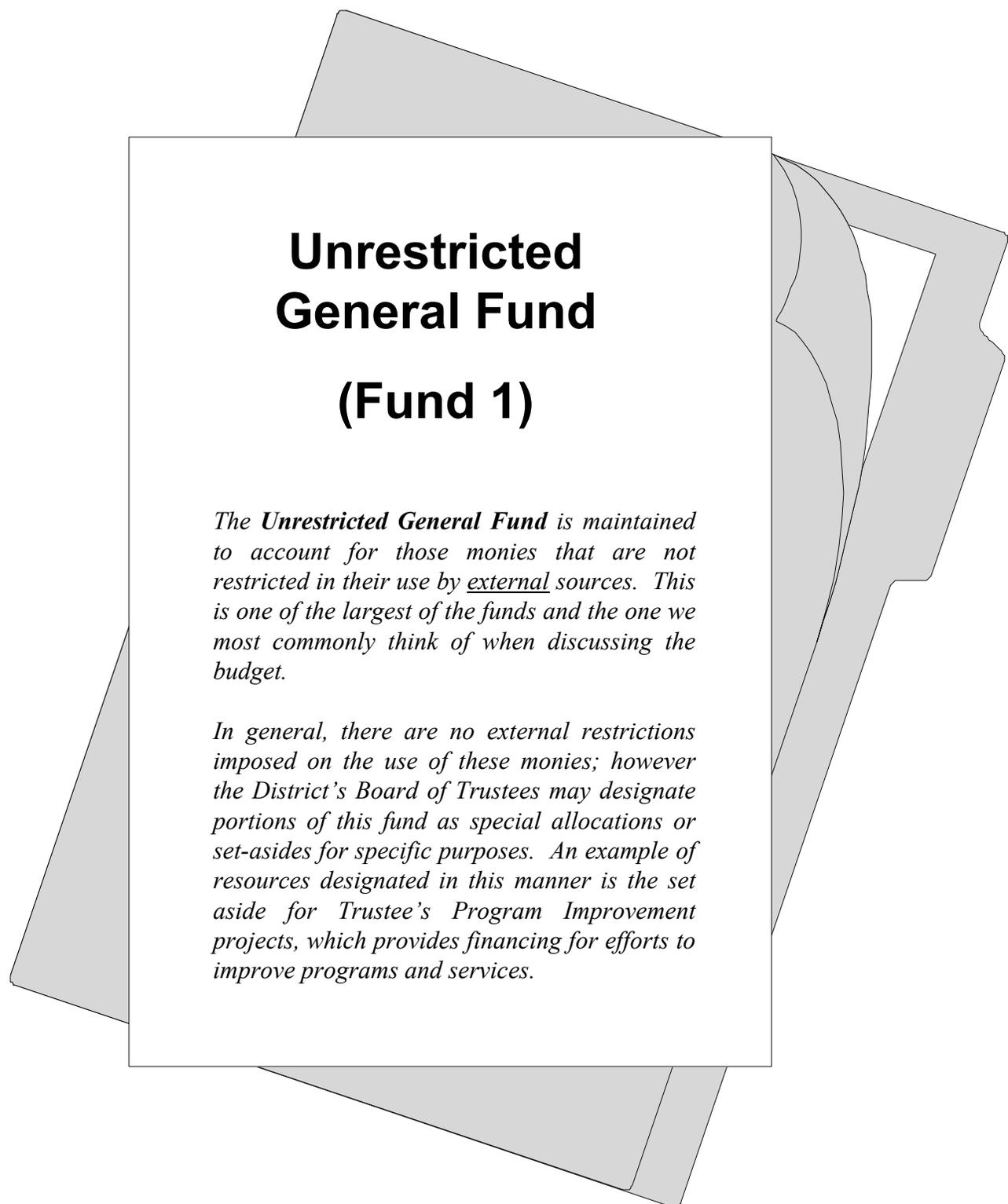
Note: Bookstore fund fiscal year ends 5/31/04.

Note: The proceeds of the Revenue Bond are accounted for at the San Mateo County Office of Education.

**San Mateo County Community College District  
2002-2003 Budget  
Year-End Actuals**

		Governmental Funds				Proprietary Funds			Fiduciary Funds			
		Total General Fund		Special Revenue	Capital Projects	Enterprise Funds		Internal Service	Expendable Trusts			
Revenue		Unrestricted	Restricted	Child Development	Capital Outlay	Bookstore	Cafeteria	Self-Insurance	Trust Fund	Retirement Reserve	Total District All Funds	
1	Federal Revenue	1,254	3,086,880	3,533	0	0	0	0	4,809,264	0	7,900,931	1
2	State Revenue	10,193,280	8,090,191	342,654	3,048,945	0	0	0	365,584	0	22,040,654	2
3	Local Revenue	78,967,722	7,991,597	123,388	107,344,908	8,029,289	197,360	22,188	59,321	802,061	203,537,834	3
4	<b>Total Revenue</b>	<b>89,162,256</b>	<b>19,168,668</b>	<b>469,575</b>	<b>110,393,853</b>	<b>8,029,289</b>	<b>197,360</b>	<b>22,188</b>	<b>5,234,169</b>	<b>802,061</b>	<b>233,479,419</b>	4
<b>Expenses</b>												
5	Cost of Sales	0	0	0	0	5,826,483	0	0	0	0	5,826,483	5
6	Certificated Salaries	40,610,728	3,200,127	134,651	798	0	0	0	0	0	43,946,304	6
7	Classified Salaries	20,437,639	5,954,856	351,615	79,722	1,243,960	0	0	0	0	28,067,792	7
8	Employee Benefits	15,165,254	1,729,116	120,196	9,766	227,455	0	0	0	0	17,251,787	8
9	Materials & Supplies	1,066,729	1,402,579	56,795	61,761	42,324	0	0	0	0	2,630,188	9
10	Operating Expenses	8,802,466	3,926,124	20,249	3,626,201	424,607	169,686	123,109	0	0	17,092,442	10
11	Capital Outlay	562,467	1,569,150	42,744	10,630,592	0	0	0	0	0	12,804,953	11
12	<b>Total Expenses</b>	<b>86,645,283</b>	<b>17,781,952</b>	<b>726,250</b>	<b>14,408,840</b>	<b>7,764,829</b>	<b>169,686</b>	<b>123,109</b>	<b>0</b>	<b>0</b>	<b>127,619,949</b>	12
<b>Transfers &amp; Other</b>												
13	Transfers In	0	401,769	184,197	1,035,487	0	0	60,000	104,997	1,500,000	3,286,450	13
14	Other Sources	0	0	0	366,500	0	0	0	0	0	366,500	14
15	Transfers out	(2,811,018)	(406,586)	0	(51,000)	0	0	0	(17,848)	0	(3,286,452)	15
16	Contingency	0	0	0	0	0	0	0	0	0	0	16
17	Other Out Go	(383)	(944,210)	0	(7,607,701)	0	0	0	(5,287,488)	0	(13,839,782)	17
18	<b>Total Transfers/Other</b>	<b>(2,811,401)</b>	<b>(949,027)</b>	<b>184,197</b>	<b>(6,256,714)</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>(5,200,339)</b>	<b>1,500,000</b>	<b>(13,473,284)</b>	18
<b>Fund Balance</b>												
19	Net Change in Fund Balance	(294,428)	437,689	(72,478)	89,728,299	264,460	27,674	(40,921)	33,830	2,302,061	92,386,186	19
20	Beginning Balance, 7/1/02	9,926,897	321,227	75,162	7,900,433	5,300,861	783,652	424,073	99,479	16,139,901	40,971,685	20
21	Adjustments to Beginning Balance	0	0	0	0	0	240	0	0	0	240	21
22	<b>Net Fund Balance, 6/30/03</b>	<b>9,632,469</b>	<b>758,916</b>	<b>2,684</b>	<b>97,628,732</b>	<b>5,565,321</b>	<b>811,566</b>	<b>383,152</b>	<b>133,309</b>	<b>18,441,962</b>	<b>133,358,111</b>	22

Note: Bookstore fund fiscal year ends 5/31/03.



## **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.*

**2003-04 FINAL BUDGET - UNRESTRICTED GENERAL FUND**

	Final Budget 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
<b>ESTIMATED NET BEGINNING BALANCE</b>			
Carryover Balances - Committed but unexpended			
Professional Development	\$228,676	\$250,000	\$214,406
Program Improvement	80,574	70,000	52,998
Staff Development	20,850	20,000	17,565
Video Conference/Network Upgrade	27,027	21,000	21,225
Faculty Internet Accounts	19,096	19,000	19,734
Computer Loan-to-Own Program	37,800	50,000	49,676
College Computer Project	130,000	130,000	130,000
Election Expense	0	175,000	175,000
One-time 00-01 PFE allocations	167,712	84,000	82,050
Apprenticeship Programs	210,453	237,000	218,646
Contingency Increment	153,180	0	0
Site Prior Year Commitments	391,851	670,000	136,451
Other Carryover	573,575	577,000	935,248
Set-Aside Retirement Incentive/Managed Hiring	0	0	1,682,881
Subtotal	\$2,040,794	\$2,303,000	\$3,735,880
Savings for Rebudgeting			
College of San Mateo	\$654,801	\$1,325,735	\$703,036
Cañada College	358,669	497,254	310,067
Skyline College	302,357	1,163,915	684,614
Chanc. Office/Buildings and Grounds	156,017	410,000	93,652
Subtotal	\$1,471,844	\$3,396,904	\$1,791,369
<b>ESTIMATED COMMITMENTS/SAVINGS TO REBUDGET</b>	<b>\$3,512,638</b>	<b>\$5,699,904</b>	<b>\$5,527,249</b>
Reserve for Contingency	\$3,349,360	\$3,502,540	\$3,502,540
Revolving Fund, and General Reserve	50,100	50,100	50,100
Subtotal	\$3,399,460	\$3,552,640	\$3,552,640
Unrestricted Balance	\$3,014,799	\$490,494	\$552,580
<b>TOTAL ESTIMATED NET BEGINNING BALANCE</b>	<b>\$9,926,897</b>	<b>\$9,743,038</b>	<b>\$9,632,469</b>

**2003-04 FINAL BUDGET - UNRESTRICTED GENERAL FUND**

	Final Budget 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
<b>ESTIMATED CURRENT INCOME</b>			
General Revenue and Fees	\$73,340,500	\$75,500,000	\$75,500,000
Partnership for Excellence	5,505,000	2,752,500	4,128,750
Lottery	2,310,000	2,310,000	2,310,000
State Part-Time Faculty Support	1,052,000	946,800	946,800
Apprenticeship Programs	556,000	500,000	529,506
Non-Resident Tuition	2,200,000	2,000,000	2,000,000
Interest Income	1,000,000	868,000	868,000
Mandated Cost Reimbursement	750,000	124,900	124,900
Miscellaneous Income	850,000	750,000	750,000
<b>TOTAL ESTIMATED CURRENT INCOME</b>	<b>\$87,563,500</b>	<b>\$85,752,200</b>	<b>\$87,157,956</b>
<b>TOTAL INCOME AND NET BEGINNING BALANCE (Unrestricted Fund Only)</b>	<b>\$97,490,397</b>	<b>\$95,495,238</b>	<b>\$96,790,425</b>
Estimated Restricted Income			
Parking Fees	\$950,000	\$925,000	\$964,000
Parking Fees Fund Balance	78,115	67,136	184,487
Health Fees	495,000	486,000	497,000
Health Fees Fund Balance	0	34,113	6,098
Specially Funded Programs (Exhibit B)	22,385,994	16,687,503	23,493,011
<b>Total Estimated Restricted Income</b>	<b>\$23,909,109</b>	<b>\$18,199,752</b>	<b>\$25,144,596</b>
<b>TOTAL INCOME AND NET BEGINNING BALANCE (Unrestricted and Restricted Funds)</b>	<b>\$121,399,506</b>	<b>\$113,694,990</b>	<b>\$121,935,021</b>
<b>ESTIMATED EXPENDITURES</b>			
Carryover Commitments			
Professional Development	\$228,676	\$250,000	\$214,406
Program Improvement	80,574	70,000	52,998
Staff Development	20,850	20,000	17,565
Video Conference/Network Upgrade	27,027	21,000	21,225
Faculty Internet Accounts	19,096	19,000	19,734
Computer Loan-to-Own Program	37,800	50,000	49,676
College Computer Projects	155,799	130,000	130,000
Election Expense	0	175,000	175,000
One-time 00-01 PFE allocations	167,712	84,000	82,050
Apprenticeship Programs	210,453	237,000	218,646
Site Prior Year Commitments	391,851	670,000	136,451
Other Carryover	547,776	577,000	935,248
Set-Aside Retirement Incentive/Managed Hiring	0	2,114,800	1,682,881
<b>Total Carryover Commitments</b>	<b>\$1,887,614</b>	<b>\$4,417,800</b>	<b>\$3,735,880</b>
Savings for Rebudgeting			
College of San Mateo	\$654,801	\$484,609	\$703,036
Cañada College	358,669	141,672	310,067
Skyline College	302,357	551,429	684,614
Chanc. Office/Buildings and Grounds	156,017	104,394	93,652
<b>Total Savings for Rebudgeting</b>	<b>\$1,471,844</b>	<b>\$1,282,104</b>	<b>\$1,791,369</b>
<b>COMMITMENTS AND REBUDGETED SAVINGS</b>	<b>\$3,359,458</b>	<b>\$5,699,904</b>	<b>\$5,527,249</b>

**2003-04 FINAL BUDGET - UNRESTRICTED GENERAL FUND**

	Final Budget 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
<b>ESTIMATED CURRENT EXPENDITURES:</b>			
Site Allocations			
College/District Base Allocations	\$64,020,731	\$57,977,306	\$59,089,777
Additional Adjustments to Base	0	0	0
Formula Adjustments	420,000	420,000	520,000
Apprenticeship Programs	556,000	500,000	529,506
Miscellaneous	546,891	575,000	575,000
Central Allocations			
Employee Benefits	\$15,674,000	\$18,321,167	\$18,371,167
PERS one-time availability	607,000	0	0
Utilities	2,600,000	3,300,000	3,300,000
Salary commitments	1,172,000	850,000	850,000
Special Appropriations			
Self Insurance	\$60,000	\$60,000	\$60,000
Insurance	602,317	540,000	540,000
Consultants/Legal Expense	125,000	300,000	300,000
Program Improvement (Trustee Funds)	50,000	50,000	50,000
Classified Staff Development	25,000	25,000	25,000
Management Staff Development	13,000	13,000	13,000
Scheduled Maintenance	400,000	0	0
Soft/Hardware Maintenance Contracts	532,460	564,408	564,408
Election	175,000	175,000	175,000
Professional Development	242,000	282,000	282,000
Technology Advancement	306,900	306,900	306,900
Museum of Tolerance	50,000	50,000	50,000
Grant Reserve Funds (one-time)	\$900,000	\$0	\$0
Reserve Fund for Post-Retirement Benefits	\$1,500,000	\$1,500,000	\$1,500,000
<b>ESTIMATED CURRENT EXPENDITURES</b>	<b>\$90,578,299</b>	<b>\$85,809,781</b>	<b>\$87,101,758</b>
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$93,937,757</b>	<b>\$91,509,685</b>	<b>\$92,629,007</b>
Reserve for Contingency	\$3,502,540	\$3,432,330	\$3,486,319
Revolving Fund, Stores, & General Reserve	50,100	50,100	50,100
Unallocated Ending Balance	0	560,704	568,801
Estimated Marginal Revenue/Deficit	0	(57,581)	56,198
Subtotal	\$3,552,640	\$3,985,553	\$4,161,418
<b>TOTAL EXPENDITURES AND RESERVES (Unrestricted Fund Only)</b>	<b>\$97,490,397</b>	<b>\$95,495,238</b>	<b>\$96,790,425</b>
Estimated Restricted Expenditure			
Parking Fees	\$950,000	\$925,000	\$964,000
Parking Fees Fund Balance	78,115	67,136	184,487
Health Fees	495,000	486,000	497,000
Health Fees Fund Balance	0	34,113	6,098
Specially Funded Programs (Exhibit B)	22,385,994	16,687,503	23,493,011
<b>Total Estimated Restricted Expenditures</b>	<b>\$23,909,109</b>	<b>\$18,199,752</b>	<b>\$25,144,596</b>
<b>TOTAL EXPENDITURES AND RESERVES (Unrestricted and Restricted Fund)</b>	<b>\$121,399,506</b>	<b>\$113,694,990</b>	<b>\$121,935,021</b>

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	11,123,548	10,845,037	10,491,900	10,192,912	8,906,456	11%	2
3 Local Revenue	66,223,082	71,427,837	70,296,470	72,569,464	70,534,881	89%	3
4 <b>Total Revenue</b>	<b>\$77,346,630</b>	<b>\$82,272,874</b>	<b>\$80,788,370</b>	<b>\$82,762,376</b>	<b>\$79,441,337</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$2,383,482	\$234,586	\$2,501,977	\$716,777	\$1,639,367	14%	5
6 Classified Salaries	1,108,194	369,922	1,570,609	785,792	1,156,709	6%	6
7 Employee Benefits	4,232,739	3,213,100	4,027,956	4,044,832	5,734,709	32%	7
8 Materials & Supplies	1,269,584	60,996	1,299,778	32,903	1,570,893	9%	8
9 Operating Expenses	2,808,211	3,861,365	5,417,789	5,377,315	7,720,492	43%	9
10 Capital Outlay	416,000	471,239	139,119	192,436	30,302	0%	10
11 <b>Total Expenses</b>	<b>\$12,218,210</b>	<b>\$8,211,208</b>	<b>\$14,957,228</b>	<b>\$11,150,055</b>	<b>\$17,852,472</b>	<b>104%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,809,675)	(3,605,858)	(2,060,000)	2,604,931	(1,760,000)	30%	14
15 Contingency	(3,665,945)	0	(3,767,728)	0	(4,105,319)	70%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$5,475,620)</b>	<b>(\$3,605,858)</b>	<b>(\$5,827,728)</b>	<b>\$2,604,931</b>	<b>(\$5,865,319)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$59,652,800	\$70,455,808	\$60,003,414	\$74,217,252	\$55,723,546		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$59,652,800</b>	<b>\$70,455,808</b>	<b>\$60,003,414</b>	<b>\$74,217,252</b>	<b>\$55,723,546</b>		21

*\*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**  
**2003-2004 Final Budget**  
***Unrestricted General Fund (Fund 1) - District Office***

	2001-02 Adoption Budget	2001-02 Actual	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1	\$0	\$0	\$0	\$0	\$0	0%	1
2	556,000	15,881	0	367	0	0%	2
3	9,800	99,233	7,000	13,608	7,400	100%	3
4	<b>\$565,800</b>	<b>\$115,114</b>	<b>\$7,000</b>	<b>\$13,975</b>	<b>\$7,400</b>	<b>100%</b>	4
<b>Expenses</b>							
5	\$900,768	\$280,803	\$534,727	\$344,739	\$355,659	3%	5
6	6,496,662	6,606,686	7,109,042	7,030,843	7,680,939	61%	6
7	1,592,888	1,435,986	1,927,345	1,779,724	2,667,513	21%	7
8	560,060	599,139	477,192	490,629	518,501	4%	8
9	4,819,242	1,507,146	1,052,284	1,019,852	1,187,281	9%	9
10	326,852	253,196	78,280	113,103	97,080	1%	10
11	<b>\$14,696,472</b>	<b>\$10,682,956</b>	<b>\$11,178,870</b>	<b>\$10,778,890</b>	<b>\$12,506,973</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12	\$0	\$0	\$0	\$0	\$0		12
13	0	0	0	0	0		13
14	0	(80,000)	0	(45,774)	0		14
15	0	0	0	0	0		15
16	0	0	0	0	0		16
17	<b>\$0</b>	<b>(\$80,000)</b>	<b>\$0</b>	<b>(\$45,774)</b>	<b>\$0</b>		17
<b>Fund Balance</b>							
18	(\$14,130,672)	(\$10,647,842)	(\$11,171,870)	(\$10,810,689)	(\$12,499,573)		18
19	0	0	0	0	0		19
20	0	0	0	0	0		20
21	<b>(\$14,130,672)</b>	<b>(\$10,647,842)</b>	<b>(\$11,171,870)</b>	<b>(\$10,810,689)</b>	<b>(\$12,499,573)</b>		21

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

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2001-02 Adoption Budget	2001-02 Actual	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,248,800	1,270,653	1,252,840	1,307,566	1,575,936	100%	3
<b>4 Total Revenue</b>	<b>\$1,248,800</b>	<b>\$1,270,653</b>	<b>\$1,252,840</b>	<b>\$1,307,566</b>	<b>\$1,575,936</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$7,049,547	\$7,853,008	\$7,694,098	\$7,938,949	\$7,310,665	61%	5
6 Classified Salaries	2,302,284	2,310,446	2,559,732	2,466,168	2,148,210	18%	6
7 Employee Benefits	1,699,834	1,641,808	1,964,752	1,865,192	2,007,421	17%	7
8 Materials & Supplies	144,555	133,826	134,658	94,763	168,294	1%	8
9 Operating Expenses	445,185	487,382	461,427	459,383	416,313	3%	9
10 Capital Outlay	44,112	48,445	24,289	31,230	23,391	0%	10
<b>11 Total Expenses</b>	<b>\$11,685,517</b>	<b>\$12,474,915</b>	<b>\$12,838,957</b>	<b>\$12,855,685</b>	<b>\$12,074,294</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0		12
13 Other Sources	0	0	0	0	0		13
14 Transfers out	0	(155,798)	0	(57,982)	0		14
15 Contingency	0	0	0	0	0		15
16 Other Out Go	0	(2,090)	0	(383)	0		16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$157,888)</b>	<b>\$0</b>	<b>(\$58,365)</b>	<b>\$0</b>		17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$10,436,717)	(\$11,362,150)	(\$11,586,117)	(\$11,606,484)	(\$10,498,358)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$10,436,717)</b>	<b>(\$11,362,150)</b>	<b>(\$11,586,117)</b>	<b>(\$11,606,484)</b>	<b>(\$10,498,358)</b>		21

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

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2001-02 Adoption Budget	2001-02 Actual	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	Percent of Total Budut	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$795	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,962,200	2,882,022	2,986,140	2,956,817	3,603,934	100%	3
<b>4 Total Revenue</b>	<b>\$2,962,200</b>	<b>\$2,882,022</b>	<b>\$2,986,140</b>	<b>\$2,957,612</b>	<b>\$3,603,934</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$16,794,906	\$18,156,582	\$18,196,818	\$18,624,825	\$17,019,632	60%	5
6 Classified Salaries	5,389,124	5,515,589	5,962,185	\$5,930,211	5,236,509	18%	6
7 Employee Benefits	3,826,429	3,779,836	4,431,787	\$4,411,303	4,701,413	17%	7
8 Materials & Supplies	376,316	399,316	412,181	\$217,444	304,956	1%	8
9 Operating Expenses	1,154,649	1,191,851	1,364,435	\$976,122	1,134,780	4%	9
10 Capital Outlay	176,191	360,865	138,290	\$103,905	58,597	0%	10
<b>11 Total Expenses</b>	<b>\$27,717,615</b>	<b>\$29,404,039</b>	<b>\$30,505,697</b>	<b>\$30,263,810</b>	<b>\$28,455,887</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$26,756	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(551,621)	0	(97,427)	(40,348)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$524,865)</b>	<b>\$0</b>	<b>(\$97,427)</b>	<b>(\$40,348)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$24,755,415)	(\$27,046,882)	(\$27,519,557)	(\$27,403,625)	(\$24,892,301)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$24,755,415)</b>	<b>(\$27,046,882)</b>	<b>(\$27,519,557)</b>	<b>(\$27,403,625)</b>	<b>(\$24,892,301)</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**  
**2003-2004 Final Budget**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2001-02 Adoption Budget	2001-02 Actual	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$392	\$0	\$459	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,048,570	2,040,027	1,973,150	2,120,267	2,529,349	100%	3
4 <b>Total Revenue</b>	<b>\$2,048,570</b>	<b>\$2,040,419</b>	<b>\$1,973,150</b>	<b>\$2,120,726</b>	<b>\$2,529,349</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$12,101,868	\$12,639,227	\$12,868,404	\$12,985,438	\$11,193,475	56%	5
6 Classified Salaries	3,744,540	4,136,010	4,370,589	4,224,624	4,014,566	20%	6
7 Employee Benefits	2,792,322	2,722,326	3,262,439	3,064,203	3,329,942	17%	7
8 Materials & Supplies	435,189	405,206	461,643	230,990	377,493	2%	8
9 Operating Expenses	944,992	953,996	988,330	969,794	890,089	4%	9
10 Capital Outlay	327,713	460,671	230,512	121,793	189,565	1%	10
11 <b>Total Expenses</b>	<b>\$20,346,624</b>	<b>\$21,317,436</b>	<b>\$22,181,917</b>	<b>\$21,596,842</b>	<b>\$19,995,130</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$7,626	\$0	\$0	\$0		12
13 Other Sources	0	0	0	0	0		13
14 Transfers out	(8,000)	(178,703)	0	(4,904)	0		14
15 Contingency	0	0	0	0	0		15
16 Other Out Go	0	0	0	0	0		16
17 <b>Total Transfers/Other</b>	<b>(\$8,000)</b>	<b>(\$171,077)</b>	<b>\$0</b>	<b>(\$4,904)</b>	<b>\$0</b>		17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$18,306,054)	(\$19,448,094)	(\$20,208,767)	(\$19,481,020)	(\$17,465,781)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$18,306,054)</b>	<b>(\$19,448,094)</b>	<b>(\$20,208,767)</b>	<b>(\$19,481,020)</b>	<b>(\$17,465,781)</b>		21

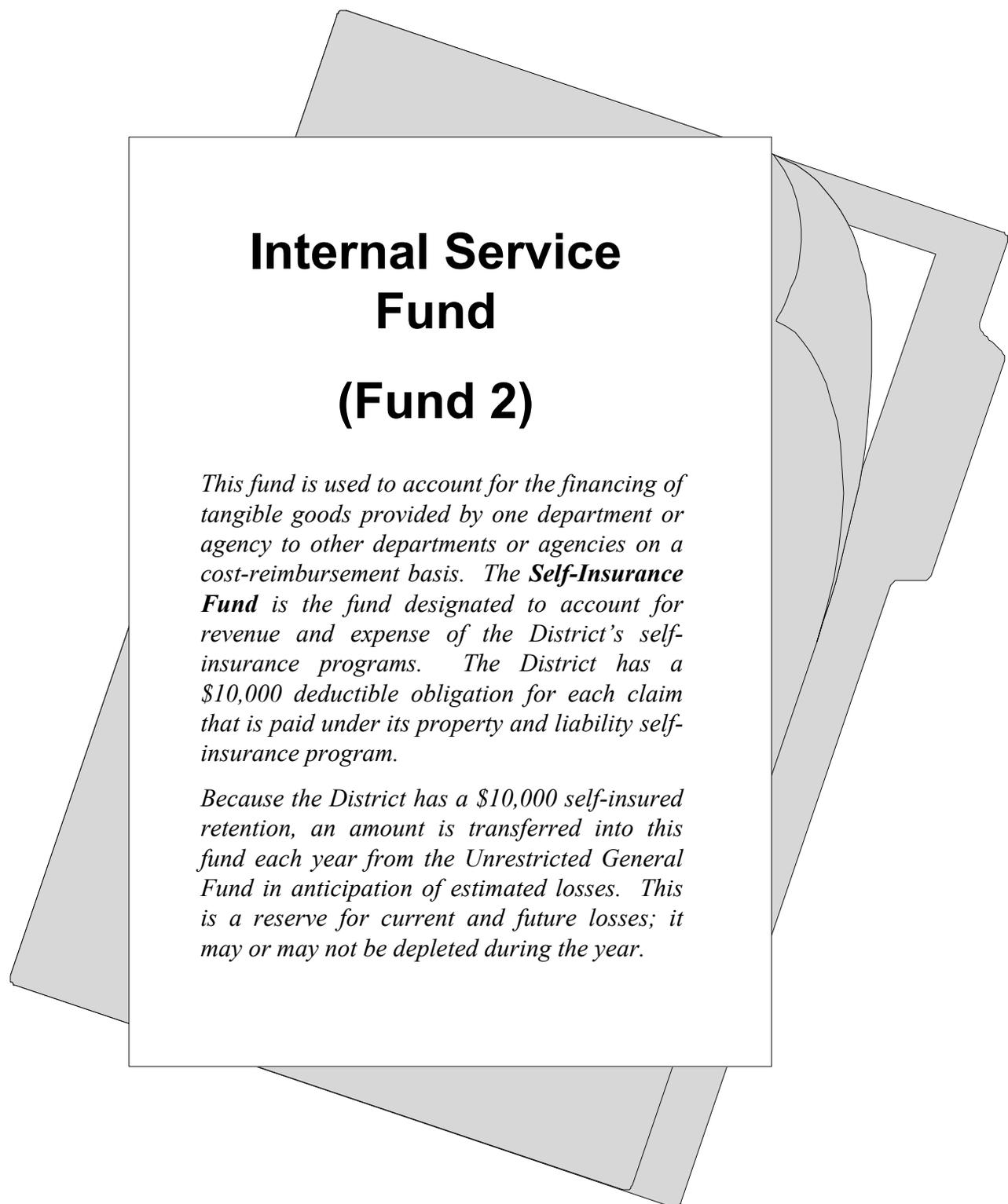
*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Unrestricted General Fund (Fund 1) - Districtwide**



	2001-02 Adoption Budget	2001-02 Actual	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$392	\$0	\$1,254	\$0	0%	1
2 State Revenue	11,679,548	10,860,917	11,047,900	10,193,280	8,906,456	10%	2
3 Local Revenue	72,492,452	77,719,772	76,515,600	78,967,722	78,251,500	90%	3
4 <b>Total Revenue</b>	<b>\$84,172,000</b>	<b>\$88,581,081</b>	<b>\$87,563,500</b>	<b>\$89,162,256</b>	<b>\$87,157,956</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$39,230,572	\$39,164,205	\$41,796,024	\$40,610,728	\$37,518,798	41%	5
6 Classified Salaries	19,040,804	18,938,654	21,572,159	20,437,639	20,236,933	22%	6
7 Employee Benefits	14,144,212	12,793,056	15,614,279	15,165,254	18,440,998	20%	7
8 Materials & Supplies	2,785,704	1,598,481	2,785,452	1,066,729	2,940,139	3%	8
9 Operating Expenses	10,172,279	8,001,741	9,284,265	8,802,466	11,348,954	12%	9
10 Capital Outlay	1,290,867	1,594,417	610,490	562,467	398,935	0%	10
11 <b>Total Expenses</b>	<b>\$86,664,438</b>	<b>\$82,090,554</b>	<b>\$91,662,669</b>	<b>\$86,645,283</b>	<b>\$90,884,757</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$34,382	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(1,817,675)	(4,571,980)	(2,060,000)	(2,811,018)	(1,800,348)	30%	14
15 Contingency	(3,665,945)	0	(3,767,728)	0	(4,105,320)	70%	15
16 Other Out Go	0	(2,090)	0	(383)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$5,483,620)</b>	<b>(\$4,539,688)</b>	<b>(\$5,827,728)</b>	<b>(\$2,811,401)</b>	<b>(\$5,905,668)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$7,976,058)	\$1,950,839	(\$9,926,897)	(\$294,428)	(\$9,632,469)		18
19 Beginning Balance, July 1	0	7,976,058	9,926,897	9,926,897	9,632,469		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$7,976,058)</b>	<b>\$9,926,897</b>	<b>\$0</b>	<b>\$9,632,469</b>	<b>\$0</b>		21

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



## 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. The District has a \$10,000 deductible obligation for each claim that is paid under its property and liability self-insurance program.*

*Because the District has a \$10,000 self-insured retention, 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.*

**2003-04 FINAL BUDGET - SELF-INSURANCE FUND**

	Final Budget 2002-03	Actual 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
ESTIMATED NET BEGINNING BALANCE	\$424,073	\$424,073	\$440,481	\$383,153
ESTIMATED INCOME				
Interest	\$13,000	\$16,853	\$18,100	\$18,300
Investment	0	5,336	0	0
Interfund Transfer	60,000	60,000	60,000	60,000
TOTAL ESTIMATED INCOME	<u>73,000</u>	<u>82,189</u>	<u>78,100</u>	<u>78,300</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$497,073</u>	<u>\$506,262</u>	<u>\$518,581</u>	<u>\$461,453</u>
TOTAL ESTIMATED EXPENDITURES	<u>\$36,500</u>	<u>\$123,109</u>	<u>\$50,000</u>	<u>\$60,000</u>
TOTAL ENDING BALANCE	<u>\$460,573</u>	<u>\$383,153</u>	<u>\$468,581</u>	<u>\$401,453</u>
TOTAL EXPENDITURES AND ENDING BALANCE	<u>\$497,073</u>	<u>\$506,262</u>	<u>\$518,581</u>	<u>\$461,453</u>

**San Mateo County Community College District  
2003-2004 Final Budget**

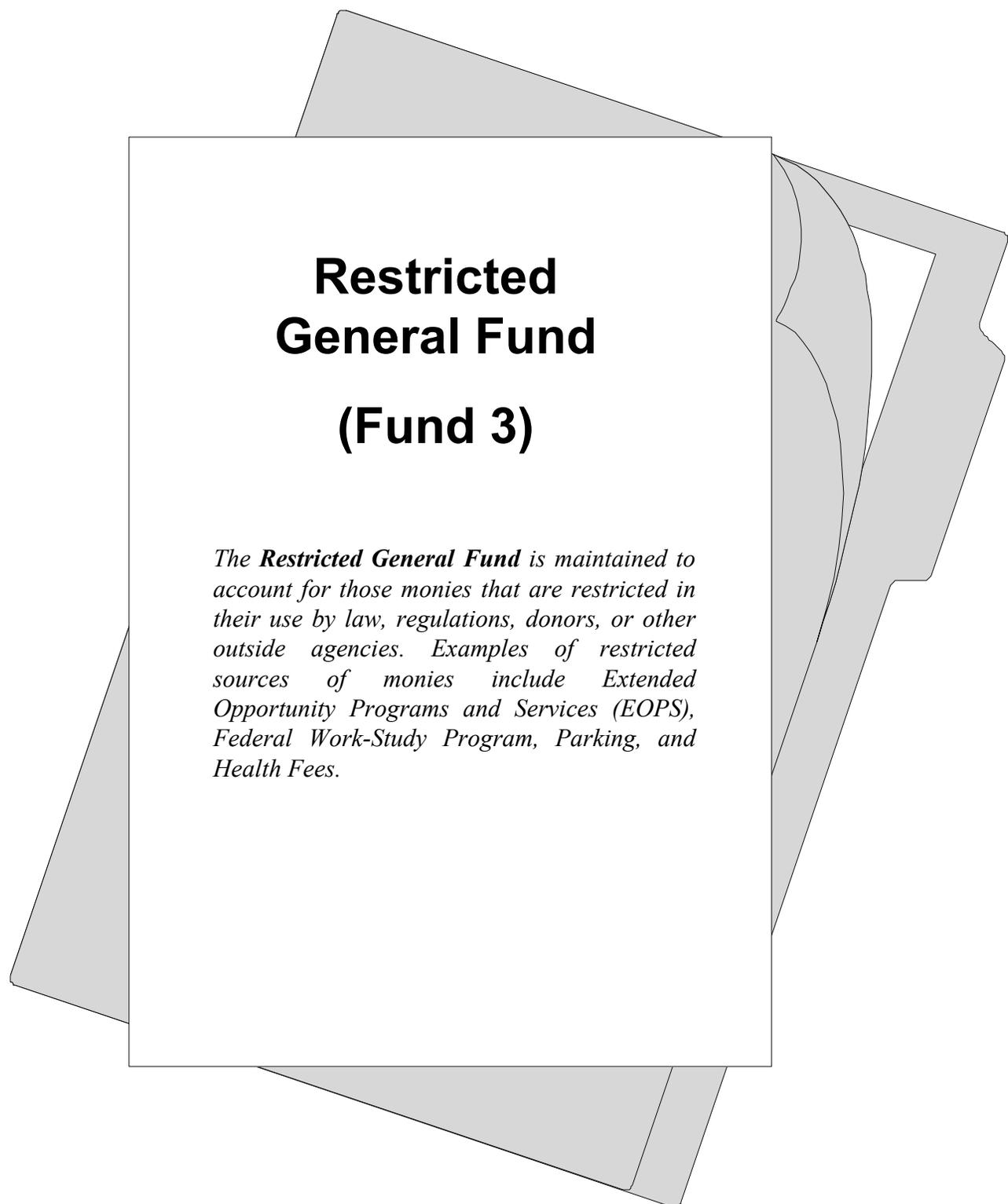
***Internal Service - Self-Insurance Fund (Fund 2) - Central Services***



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2001-02 Adoption Budget	2001-02 Actual	2002-2003 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	24,582	22,879	13,000	22,188	18,300	100%	3
4 <b>Total Revenue</b>	<b>\$24,582</b>	<b>\$22,879</b>	<b>\$13,000</b>	<b>\$22,188</b>	<b>\$18,300</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	36,500	44,109	36,500	123,109	60,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$36,500</b>	<b>\$44,109</b>	<b>\$36,500</b>	<b>\$123,109</b>	<b>\$60,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$48,082	\$38,770	\$36,500	(\$40,921)	\$18,300		18
19 Beginning Balance, July 1	385,304	385,304	424,073	424,073	383,153		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$433,386</b>	<b>\$424,074</b>	<b>\$460,573</b>	<b>\$383,152</b>	<b>\$401,453</b>		21

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## **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 agencies. Examples of restricted sources of monies include Extended Opportunity Programs and Services (EOPS), Federal Work-Study Program, Parking, and Health Fees.*

**2003-04 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**

<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>
30000	Restricted, General	Other	-	-	-	781,789	781,789
30004	TRIO	Federal	-	220,000	455,118	-	675,118
30005	Work Study	Federal	106,385	83,799	262,102	-	452,286
30005	Work Study C/O	Federal	(6,884)	-	6,783	-	(101)
30007	VTEA IC	Federal	130,399	84,708	121,941	16,852	353,900
30028	TRIO C/O	Federal	-	-	43,151	-	43,151
30034	VTEA Tech Prep	Federal	66,030	66,030	66,030	17,910	216,000
30038	Child Dev Consrtm Fed/St Yosemite C/O	Federal	-	1,201	1,420	-	2,621
30057	Workability III	Federal	-	245,756	-	-	245,756
30065	Title III The Connected Community C/O	Federal	-	-	48,858	-	48,858
30067	Title VI Business/Int'l Education	Federal	-	-	79,000	-	79,000
30069	Title V Developing Hisp Serving Inst	Federal	-	387,540	-	-	387,540
30069	Title V Developing Hisp Serving Inst C/O	Federal	-	117,055	-	-	117,055
30071	VTEA, Econ Devlmt/Regional Consortia	Federal	316,000	-	-	-	316,000
31002	DSP&S	State	591,549	345,343	434,561	-	1,371,453
31002	DSP&S C/O	State	44,857	-	-	-	44,857
31003	EOP&S	State	485,630	425,946	469,393	-	1,380,969
31003	EOP&S C/O	State	41,465	10,387	37,071	-	88,923
31004	EOP&S/CARE	State	33,678	37,424	38,933	-	110,035
31004	EOP&S/CARE C/O	State	13,027	10,504	8,944	-	32,475
31009	Matriculation	State	355,515	226,458	318,190	-	900,163
31009	Matriculation C/O	State	-	17,412	14,516	-	31,928
31012	Foster Care Education	State	-	64,715	-	-	64,715
31014	Instructional Equip & Lib Materials	State	-	-	-	172,482	172,482
31014	Instructional Equip & Lib Materials C/O	State	1,781	37,279	123,620	-	162,680
31016	AB602-Board Fin Asst Prog Adm Allow	State	230,462	164,531	202,725	-	597,718
31016	AB602-BFAP C/O	State	-	-	13,957	-	13,957
31029	Block Grant C/O	State	-	-	-	1,084,722	1,084,722
31030	T-Com & Technology	State	-	-	-	223,131	223,131
31030	T-Com & Technology C/O	State	-	11,316	20,751	97,611	129,677
31031	CalWORKs	State	-	-	-	186,185	186,185

**2003-04 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**

<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>
31032	Middle College High School	State	128,571	-	-	-	128,571
31033	TANF	Federal	-	-	-	42,554	42,554
31035	Center for Int'l Trade Development	State	-	-	169,930	-	169,930
31035	Center for Int'l Trade Development C/O	State	-	-	20,175	-	20,175
31035	CITD/CTMAC C/O	State	-	-	5,539	-	5,539
31043	CA Articulation Numbering System C/O	State	3,193	4,607	-	-	7,800
31045	AB1725 Staff Diversity	State	-	-	-	19,370	19,370
31047	AB1725 Staff Development C/O	State	63	4,741	1,501	24,773	31,078
31051	Middle College High School C/O	State	-	115,541	-	-	115,541
31054	Statewide Leadership Multimedia	State	135,000	-	-	-	135,000
31055	MESA/CCCP	State	-	41,000	41,000	-	82,000
31060	Transfer and Articulation C/O	State	7,141	219	-	-	7,360
31065	Redwood City SD-CBET Program C/O	State	-	101,629	-	-	101,629
31068	SB 2012 Ofc of Emerg Svcs-TV C/O	State	2,430	-	-	-	2,430
31069	Lottery-Prop 20-Instruct Materials	State	-	-	-	231,297	231,297
31069	Lottery-Prop 20-Instruct Materials C/O	State	94,006	76,447	75,972	-	246,426
31070	S Orange CCD-Digital Innov CAST C/O	State	-	-	-	35,000	35,000
31072	SFSU/Cañada Baccalaureate Program C/O	State	-	355,071	-	-	355,071
31076	SB2012-Ofc of Emerg Serv-FM C/O	State	21,006	-	-	-	21,006
31077	MESA/CCCP C/O	State	-	15,812	10,573	-	26,385
31078	Enrollment Growth AD Nursing C/O	State	62,491	-	-	-	62,491
31079	TTIP Video over Internet C/O	State	-	-	-	100,000	100,000
32003	Public Bdcst-CSG-TV	Local	329,369	-	-	-	329,369
32004	Public Bdcst-CSG-FM	Local	170,384	-	-	-	170,384
32005	Public Bdcst-Interconnect	Local	4,478	-	-	-	4,478
32011	Pen Com Fdt C/S Grant C/O	Local	3	2,000	269	-	2,272
32015	SM Co JPA/Genentech Science C/O	Local	-	3,820	-	-	3,820
32017	Menlo Park Redevelopment	Local	-	148,000	-	-	148,000
32018	Verizon Wireless C/O	Local	3,769	26,039	-	-	29,807
32020	Hewlett Foundation C/O	Local	4	-	-	-	4
32025	Comm Srvc/Devlmt Block Grant RC	Local	-	103,079	-	-	103,079

**2003-04 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**

<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>
32032	AT&T Broadband C/O	Local	-	129,715	-	-	129,715
32045	SMCCC Fdtn-New Gateway Proj C/O	Local	-	12,810	-	-	12,810
32046	US Badminton Association C/O	Local	-	32	-	-	32
32049	SMCCC Fdtn-Jump Start C/O	Local	-	-	14,576	-	14,576
32051	Telecommunications agreements	Local	-	-	-	72,509	72,509
32051	Telecommunications agreements C/O	Local	-	-	-	71,339	71,339
32052	Children and Families First Comm C/O	Local	-	184,361	-	-	184,361
32055	Peninsula Health Care District	Local	165,215	-	-	-	165,215
32059	SMCCC Fdtn-SBC Pacific Bell C/O	Local	-	-	30,000	-	30,000
35001	KCSM Digital Project Donations	Local	460,894	-	-	-	460,894
35001	KCSM Digital Project Donations C/O	Local	39,106	-	-	-	39,106
35001	Miscellaneous Donations	Local	15,000	-	3,000	-	18,000
35001	Miscellaneous Donations C/O	Local	79,435	38,723	40,455	155,871	314,484
35004	General Instruction C/O	Local	-	350	250	-	600
35005	Toyota T-Ten C/O	Local	-	-	4,395	-	4,395
35013	Honor's Program Inst C/O	Local	122	-	-	-	122
35014	Expanding Your Horizons	Local	-	-	20,000	-	20,000
35014	Expanding Your Horizons C/O	Local	-	-	2,907	-	2,907
35021	Bookstore C/O	Local	-	-	1,460	-	1,460
35022	KCSM TV	Local	3,150,000	-	-	-	3,150,000
35023	KCSM FM	Local	1,600,000	-	-	-	1,600,000
35029	Career Development C/O	Local	4,446	1,038	2,936	-	8,421
35035	Jazz on the Hill	Local	165,000	-	-	-	165,000
35036	Bookstore PLS Support C/O	Local	-	-	-	41,178	41,178
35037	Instrument Tech Consortium C/O	Local	779	-	-	-	779
35041	Ctr for Int'l Trade Match C/O	Local	-	-	83,868	-	83,868
35042	Middle College H.S. Match C/O	Local	1,836	-	-	-	1,836
35043	Sprint/Spectrum	Local	-	-	-	65,507	65,507
35043	Sprint/Spectrum C/O	Local	-	-	-	55,130	55,130
35045	Financial Aid Admin Allow C/O	Local	58,726	8,462	71,581	22,109	160,878
35046	Peninsula Library Systems	Local	-	-	-	145,200	145,200

**2003-04 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
35046	Peninsula Library Systems C/O	Local	-	-	-	655,383	655,383
35047	Silicon Valley Library Systems C/O	Local	-	-	-	106,174	106,174
35048	SMCCCD Fdntn Donations C/O	Local	-	795	-	-	795
35050	J.D. Gladstone Institutes	Local	-	-	-	20,000	20,000
35050	J.D. Gladstone Institutes C/O	Local	-	-	-	33,813	33,813
36010	San Mateo County WIB	Local	161,629	-	-	-	161,629
36010	San Mateo County WIB C/O	Local	-	-	93,706	-	93,706
38001	Corp/Community Educ Indirect	Local	-	-	-	1,801	1,801
38001	Corp/Community Educ Indirect C/O	Local	17,311	-	-	15,249	32,560
38001	CCE Postage C/O	Local	37,685	-	-	-	37,685
38035	ROP Cont Cls Manicure C/O	Local	-	-	10,486	-	10,486
38154	Owens Corning C&CE C/O	Local	37,405	-	-	-	37,405
39001	Parking	Local	275,254	121,170	189,207	378,369	964,000
39001	Parking C/O	Local	-	-	4,366	180,121	184,487
39017	Community Education	Local	497,141	-	-	-	497,141
39017	Community Education C/O	Local	5,350	11,452	1,977	-	18,779
39017	Community Education Postage C/O	Local	60,842	-	-	-	60,842
39030	Health Services	Local	223,684	95,824	177,492	-	497,000
39030	Health Services c/o	Local	6,791	(1,696)	1,003	-	6,098
Total 2003-2004 Final Budget			<u>10,435,453</u>	<u>4,158,443</u>	<u>3,845,688</u>	<u>5,053,427</u>	<u>23,493,011</u>

**San Mateo County Community College District  
2003-2004 Final Budget  
Restricted General Fund (Fund 3) - District Office**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$472,757	\$581,271	\$679,046	\$625,081	\$612,454	12%	1
2 State Revenue	3,528,166	2,161,331	3,397,448	1,713,219	2,622,047	50%	2
3 Local Revenue	1,660,406	503,587	2,059,662	1,368,905	2,053,088	39%	3
4 <b>Total Revenue</b>	<b>\$5,661,329</b>	<b>\$3,246,189</b>	<b>\$6,136,156</b>	<b>\$3,707,205</b>	<b>\$5,287,589</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$51,352	\$30,627	\$70,885	\$0	\$50,000	1%	5
6 Classified Salaries	411,038	429,612	465,741	498,489	248,299	5%	6
7 Employee Benefits	101,007	91,837	110,658	112,995	80,682	2%	7
8 Materials & Supplies	1,640,287	138,072	2,512,334	56,022	1,749,088	35%	8
9 Operating Expenses	788,740	345,374	890,196	232,378	1,533,942	30%	9
10 Capital Outlay	1,792,699	378,456	1,345,099	123,764	1,391,415	28%	10
11 <b>Total Expenses</b>	<b>\$4,785,123</b>	<b>\$1,413,978</b>	<b>\$5,394,912</b>	<b>\$1,023,648</b>	<b>\$5,053,426</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$12,858	\$226,841	\$16,746	\$167,565	\$0		12
13 Other Sources	0	0	0	0	0		13
14 Transfers out	0	0	0	(9,811)	0		14
15 Contingency	0	0	0	0	0		15
16 Other Out Go	(190,022)	(94,275)	0	0	0		16
17 <b>Total Transfers/Other</b>	<b>(\$177,164)</b>	<b>\$132,566</b>	<b>\$16,746</b>	<b>\$157,754</b>	<b>\$0</b>		17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$699,042	\$1,964,777	\$757,990	\$2,841,311	\$234,163		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$699,042</b>	<b>\$1,964,777</b>	<b>\$757,990</b>	<b>\$2,841,311</b>	<b>\$234,163</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**  
**2003-2004 Final Budget**  
**Restricted General Fund (Fund 3) - Cañada College**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$517,830	\$894,926	\$1,053,471	\$672,624	\$1,158,430	30%	1
2 State Revenue	2,944,724	1,657,701	2,332,310	2,324,293	1,936,598	50%	2
3 Local Revenue	794,694	713,211	1,086,132	826,122	784,591	20%	3
4 <b>Total Revenue</b>	<b>\$4,257,248</b>	<b>\$3,265,838</b>	<b>\$4,471,913</b>	<b>\$3,823,039</b>	<b>\$3,879,619</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$875,176	\$1,147,616	\$1,119,504	\$909,884	\$721,418	19%	5
6 Classified Salaries	1,116,432	1,186,594	1,150,160	1,235,337	971,513	25%	6
7 Employee Benefits	323,706	319,804	441,451	381,721	431,515	11%	7
8 Materials & Supplies	523,369	149,387	239,251	173,755	280,223	7%	8
9 Operating Expenses	683,030	453,261	1,381,499	751,846	1,306,639	34%	9
10 Capital Outlay	393,875	299,757	195,925	280,629	123,180	3%	10
11 <b>Total Expenses</b>	<b>\$3,915,588</b>	<b>\$3,556,419</b>	<b>\$4,527,790</b>	<b>\$3,733,172</b>	<b>\$3,834,488</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$157,000	\$14,865	\$39,438	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(444,379)	(39,544)	(36,608)	(115,754)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(241,666)	(581,404)	(178,500)	(540,202)	(323,956)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$686,045)</b>	<b>(\$463,948)</b>	<b>(\$200,243)</b>	<b>(\$616,518)</b>	<b>(\$323,956)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$344,385)	(\$754,529)	(\$256,120)	(\$526,651)	(\$278,825)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$344,385)</b>	<b>(\$754,529)</b>	<b>(\$256,120)</b>	<b>(\$526,651)</b>	<b>(\$278,825)</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**  
**2003-2004 Final Budget**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$118,257	\$128,556	\$352,885	\$409,071	\$577,130	6%	1
2 State Revenue	2,321,654	2,669,618	2,156,400	2,368,311	2,156,016	21%	2
3 Local Revenue	6,834,250	5,281,278	7,426,115	5,361,557	7,403,239	73%	3
4 <b>Total Revenue</b>	<b>\$9,274,161</b>	<b>\$8,079,452</b>	<b>\$9,935,400</b>	<b>\$8,138,939</b>	<b>\$10,136,385</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,099,891	\$1,277,753	\$972,332	\$1,042,825	\$1,043,395	10%	5
6 Classified Salaries	2,738,772	2,704,272	3,061,577	2,966,403	2,930,561	29%	6
7 Employee Benefits	660,903	645,614	887,830	797,417	1,069,453	10%	7
8 Materials & Supplies	788,493	652,458	868,320	830,781	1,047,046	10%	8
9 Operating Expenses	2,875,123	2,460,580	3,457,789	2,640,873	3,156,671	31%	9
10 Capital Outlay	1,280,442	825,728	747,513	952,201	945,705	9%	10
11 <b>Total Expenses</b>	<b>\$9,443,624</b>	<b>\$8,566,405</b>	<b>\$9,995,362</b>	<b>\$9,230,500</b>	<b>\$10,192,831</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$126,801	\$0	\$175,161	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(8,398)	(77,434)	(40,715)	(184,607)	(14,930)	6%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(127,192)	(116,646)	(147,823)	(163,618)	(227,692)	94%	16
17 <b>Total Transfers/Other</b>	<b>(\$135,590)</b>	<b>(\$67,279)</b>	<b>(\$188,538)</b>	<b>(\$173,064)</b>	<b>(\$242,622)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$305,053)	(\$554,232)	(\$248,500)	(\$1,264,625)	(\$299,068)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$305,053)</b>	<b>(\$554,232)</b>	<b>(\$248,500)</b>	<b>(\$1,264,625)</b>	<b>(\$299,068)</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**  
**2003-2004 Final Budget**  
**Restricted General Fund (Fund 3) - Skyline College**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,144,465	\$1,169,275	\$1,168,546	\$1,380,104	\$990,138	29%	1
2 State Revenue	2,004,452	2,150,874	1,630,858	1,684,369	1,799,048	52%	2
3 Local Revenue	523,287	370,973	534,626	435,011	641,318	19%	3
4 <b>Total Revenue</b>	<b>\$3,672,204</b>	<b>\$3,691,122</b>	<b>\$3,334,030</b>	<b>\$3,499,484</b>	<b>\$3,430,504</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,042,124	\$1,297,249	\$960,616	\$1,247,418	\$942,814	26%	5
6 Classified Salaries	1,220,574	1,177,544	1,263,740	1,254,627	1,179,114	33%	6
7 Employee Benefits	401,346	361,670	418,276	436,983	498,624	14%	7
8 Materials & Supplies	257,486	274,048	228,688	342,020	317,255	9%	8
9 Operating Expenses	524,694	411,115	297,051	301,027	467,567	13%	9
10 Capital Outlay	278,509	474,399	163,796	212,557	193,917	5%	10
11 <b>Total Expenses</b>	<b>\$3,724,733</b>	<b>\$3,996,025</b>	<b>\$3,332,167</b>	<b>\$3,794,632</b>	<b>\$3,599,291</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$138,992	\$0	\$19,605	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(4,460)	(87,663)	(54,297)	(96,414)	(55,797)	23%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(182,638)	(289,238)	(200,935)	(240,389)	(190,600)	77%	16
17 <b>Total Transfers/Other</b>	<b>(\$187,098)</b>	<b>(\$237,909)</b>	<b>(\$255,232)</b>	<b>(\$317,198)</b>	<b>(\$246,397)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$239,627)	(\$542,812)	(\$253,369)	(\$612,346)	(\$415,184)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$239,627)</b>	<b>(\$542,812)</b>	<b>(\$253,369)</b>	<b>(\$612,346)</b>	<b>(\$415,184)</b>		21

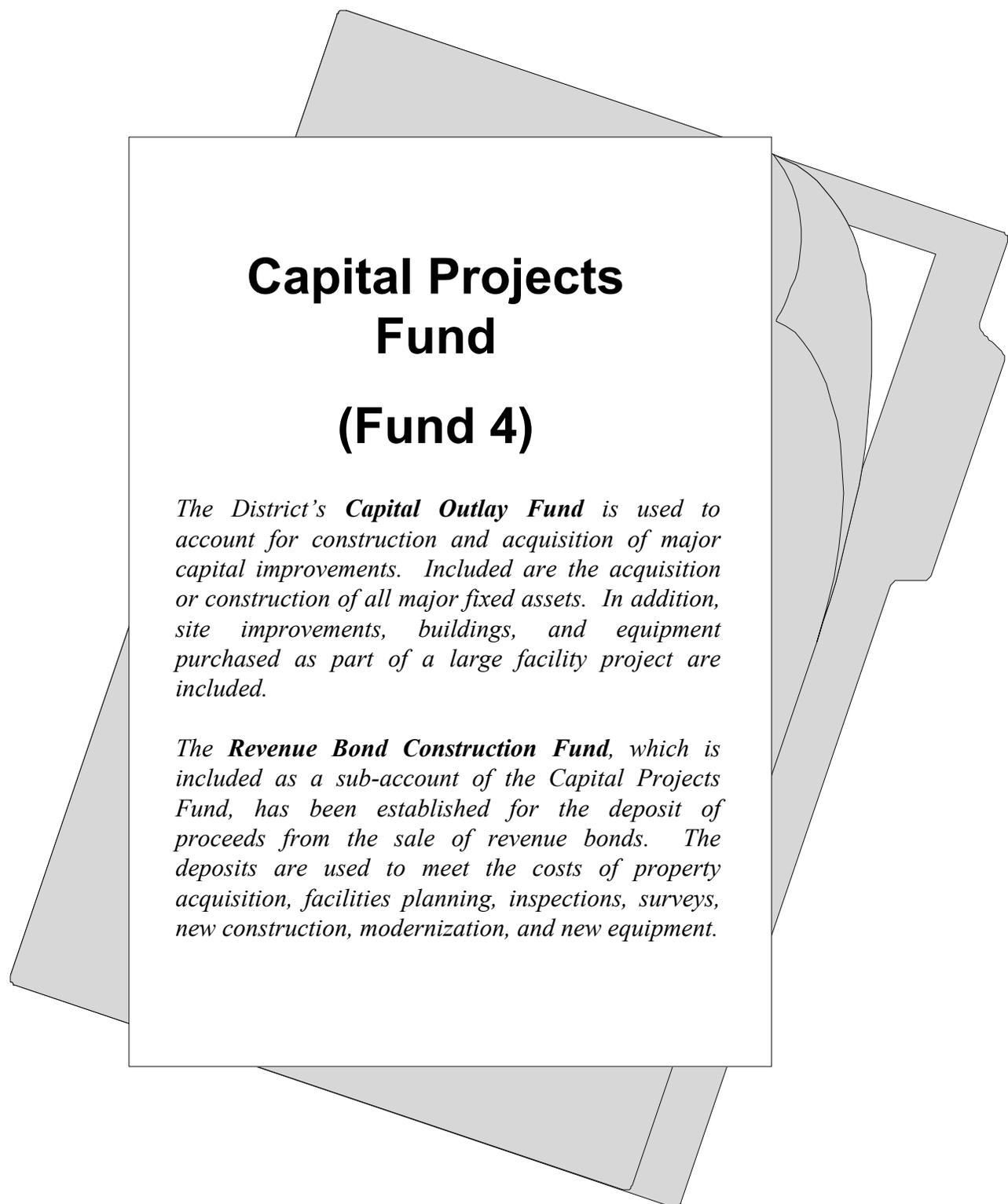
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Restricted General Fund (Fund 3) - Districtwide**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$2,253,310	\$2,774,028	\$3,253,947	\$3,086,880	\$3,338,152	15%	1
2 State Revenue	10,798,996	8,639,526	9,517,015	8,090,191	8,513,709	37%	2
3 Local Revenue	9,812,636	6,869,049	11,106,536	7,991,597	10,882,237	48%	3
4 <b>Total Revenue</b>	<b>\$22,864,942</b>	<b>\$18,282,603</b>	<b>\$23,877,498</b>	<b>\$19,168,668</b>	<b>\$22,734,098</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$3,068,545	\$3,735,245	\$3,123,337	\$3,200,127	\$2,757,628	12%	5
6 Classified Salaries	5,486,817	5,498,022	5,941,219	5,954,856	5,329,488	23%	6
7 Employee Benefits	1,486,967	1,418,925	1,858,215	1,729,116	2,080,276	9%	7
8 Materials & Supplies	3,209,630	1,213,965	3,848,594	1,402,579	3,393,611	15%	8
9 Operating Expenses	4,871,586	3,670,329	6,026,534	3,926,124	6,464,819	29%	9
10 Capital Outlay	3,745,524	1,978,341	2,452,332	1,569,150	2,654,217	12%	10
11 <b>Total Expenses</b>	<b>\$21,869,069</b>	<b>\$17,514,827</b>	<b>\$23,250,231</b>	<b>\$17,781,952</b>	<b>\$22,680,039</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$12,860	\$649,634	\$31,611	\$401,769	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(457,237)	(108,896)	(131,620)	(406,586)	(70,727)	9%	14
15 Contingency	(190,021)	(190,021)	(321,227)	0	0	0%	15
16 Other Out Go	(551,497)	(987,288)	(527,258)	(944,210)	(742,248)	91%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,185,895)</b>	<b>(\$636,571)</b>	<b>(\$948,494)</b>	<b>(\$949,027)</b>	<b>(\$812,975)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$190,022)	\$131,205	(\$321,227)	\$437,689	(\$758,916)		18
19 Beginning Balance, July 1	190,022	190,022	321,227	321,227	758,916		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$321,227</b>	<b>\$0</b>	<b>\$758,916</b>	<b>\$0</b>		21

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



## **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.*

**2003-04 FINAL BUDGET - CAPITAL PROJECTS FUND**

	Final Budget 2002-03	Actual 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
ESTIMATED NET BEGINNING BALANCE	\$7,900,433	\$7,900,433	\$97,492,718	\$97,628,732
ESTIMATED INCOME				
Bond Construction Projects	\$32,079,044	\$104,105,768	\$3,000,000	\$3,000,000
Capital Outlay Projects-State Approved	3,538,731	2,768,627	1,285,695	977,104
Facilities Capital Improvement	739,839	1,080,937	625,381	621,233
Foundation Funded Projects	44,358	1,553	41,471	42,806
Hazardous Substances Projects	948,827	37,102	912,725	1,168,215
Interest	150,000	278,717	275,000	387,000
Investment	0	203,119	0	0
Interfund transfer-Scheduled Maintenance	400,000	400,000	0	0
Pacific Heights Project - Skyline	0	366,500	0	0
Property Management Study	0	420,000	0	0
Redevelopment (Menlo Park--see Exhibit B)	1,000,000	1,323,126	1,100,000	1,065,000
Scheduled Maintenance-District Funded	0	0	0	0
Scheduled Maintenance-State Funded	264,169	246,313	22,636	451,928
Non-Resident Capital Outlay Recovery Fee	110,000	67,176	90,000	70,000
Miscellaneous Income	0	496,902	0	129,802
<b>TOTAL ESTIMATED INCOME</b>	<b>\$39,274,968</b>	<b>\$111,795,840</b>	<b>\$7,352,908</b>	<b>\$7,913,088</b>
<b>TOTAL INCOME &amp; NET BEGINNING BALANCE</b>	<b>\$47,175,401</b>	<b>\$119,696,273</b>	<b>\$104,845,626</b>	<b>\$105,541,820</b>
ESTIMATED EXPENDITURES				
Bond Construction Projects	\$32,079,044	\$17,965,221	\$49,761,338	\$50,720,175
Bond Renovation Loan	1,500,000	0	1,500,000	1,000,000
Capital Outlay- Planning	31,133	335	13,821	845,371
Capital Outlay-State Approved	5,347,314	2,789,836	1,402,340	1,072,540
Child Care Grant 97-98	65	0	0	0
Educational Facility Master Planning	13,198	0	13,198	3,198
Facilities Capital Improvement	2,210,983	575,137	3,604,284	3,647,348
Faculty / Staff Housing Project	0	13,850	0	0
Foundation Funded Projects	77,119	2,156	74,232	74,963
Hazard Substances	954,269	40,307	914,962	1,170,453
Other Facilities Improvements	1,417,696	0	704,896	-
Pacific Heights Project - Skyline	0	24,314	730,656	730,656
Property Management Study	6,245	53,072	52,588	390,242
Redevelopment	2,679,439	56,137	3,723,532	4,009,132
Scheduled Maintenance -District Funded	44,993	31,067	30,379	21,927
Scheduled Maintenance-State Funded	528,903	492,847	45,507	469,785
Non-Resident Fee Funded Projects	110,000	0	110,000	137,176
Miscellaneous Expenses	175,000	23,262	0	7,871
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$47,175,401</b>	<b>\$22,067,541</b>	<b>\$62,681,733</b>	<b>\$64,300,837</b>
<b>TOTAL ENDING BALANCE</b>	<b>\$0</b>	<b>\$97,628,732</b>	<b>\$42,163,893</b>	<b>\$41,240,983</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$47,175,401</b>	<b>\$119,696,273</b>	<b>\$104,845,626</b>	<b>\$105,541,820</b>

2002-03 Capital Projects Financial Summary  
June 30, 2003

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2002-03 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
DISTRICTWIDE	General Capital Projects	40000	3,529,584.42	3,297,560.37	334.89	4,937,103.95	(1,639,878.47)
CSM	COP Investment	40001	250,000.00	250,000.00	0.00	0.00	250,000.00
SKYLINE	Library/Learn Ctn-2nd effects	41211	719,000.00	29,124.07	21,838.96	6,979.90	305.21
SKYLINE	Sky Ctr for Advance Learning	41213	1,875,000.00	743,183.27	728,992.85	480.00	13,710.42
SKYLINE	Asbestos Removal (Bldg 2) (CC)	41215	654,495.00	608,406.75	37,102.32	0.00	571,304.43
SKYLINE	Seismic Retrofit Bldgs 7 & 8	41216	365,000.00	67,063.30	67,063.30	0.00	0.00
SKYLINE	Seismic Retrofit Bldg 3	41217	157,000.00	34,205.89	34,205.89	0.00	0.00
SKYLINE	Remove ACBM Haz Subs (Bldg 3)	41218	340,420.00	340,420.00	0.00	0.00	340,420.00
SKYLINE	Remove Var Asbestos Materials (Bldg 7), Ph 1	41219	244,791.00	244,791.00	0.00	0.00	244,791.00
CAÑADA	Child Development Center	41309	3,113,898.35	2,546,762.49	1,626,317.28	712,573.35	207,871.86
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	6,500.00	6,500.00	0.00	0.00	6,500.00
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	5,200.00	5,200.00	0.00	0.00	5,200.00
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	189,000.00	94,994.00	30,990.96	14,068.28	49,934.76
CSM	Seismic Bldg 6 - PP x05/05	41409	353,000.00	347,043.14	280,426.36	25,632.14	40,984.64
DISTRICTWIDE	Gen. Architect Fee	42101	8,000.00	31,133.41	23,262.41	1,740.90	6,130.10
DISTRICTWIDE	Educational Facility Master Plan	42102	12,200.00	3,197.68	0.00	0.00	3,197.68
SKYLINE	Pacific Heights Project	42202	388,470.80	754,970.80	24,314.33	0.00	730,656.47
SKYLINE	Dental Hygiene Facility	42203	10,000.00	30,500.00	28,626.97	1,873.03	0.00
DISTRICTWIDE	Redevelopment Program	43001	2,705,791.89	3,000,269.45	56,137.00	0.00	2,944,132.45
DISTRICTWIDE	Dist Facilities Analysis (3DI)	43109	106,997.50	106,997.50	106,997.50	0.00	0.00
SKYLINE	Install ADA Ramp Bldg 8	43223	35,000.00	35,000.00	29,784.40	0.00	5,215.60
SKYLINE	Repair Gym Bleachers	43224	24,000.00	13,750.00	12,447.00	0.00	1,303.00
SKYLINE	Reroof/Waterproof Bldg 1	43227	104,550.00	12,512.21	12,512.21	0.00	0.00
SKYLINE	Reroof Bldg 3	43230	270,397.00	135,198.50	0.00	0.00	135,198.50
CAÑADA	Repair Bldg 3 & 5 Door operators	43326	14,400.00	13,585.21	395.88	0.00	13,189.33
CAÑADA	Interior Light Controls	43327	195,160.00	68,845.90	52,840.70	16,005.20	0.00
CAÑADA	Repair Bldg 5 Roof Membrane	43328	123,000.00	61,500.00	0.00	0.00	61,500.00
CAÑADA	Replace HV Systems Components, Campuswide	43330	100,000.00	50,000.00	0.00	0.00	50,000.00
CSM	Repair Emergency Lighting	43459	23,400.00	17,156.29	17,156.29	0.00	0.00
CSM	Bldg 9 Rep/Upgrd Window Glazing	43460	180,000.00	157,283.70	157,283.70	0.00	0.00
CSM	Rep Bldg. 20 Heating & Elect Sys	43462	13,668.00	2,873.93	2,861.28	0.00	12.65
CSM	Upgrade HVAC Bldg. 14 & 18	43463	25,032.00	25,032.00	25,032.00	0.00	0.00
CSM	Install ADA Auto Door Opener	43465	10,560.00	2,018.04	2,018.04	0.00	0.00
CSM	Repair Boiler & Retube	43466	68,400.00	67,533.82	67,533.82	0.00	0.00
CSM	Repl Restroom Fixtures, plumb.	43470	24,000.00	5,983.96	5,983.96	0.00	0.00
CSM	Repair Water System/Fire Pump	43472	374,747.00	187,373.50	0.00	0.00	187,373.50

2002-03 Capital Projects Financial Summary  
June 30, 2003

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2002-03 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
DISTRICTWIDE	Property Management Study	44001	7,344.94	442,427.37	52,185.23	24,675.00	365,567.14
DISTRICTWIDE	Faculty/Staff Housing Project	44002		0.00	13,850.00	1,650.00	(15,500.00)
DISTRICTWIDE	District Facilities Projects	44102		252,490.84	17,457.30	0.00	235,033.54
DISTRICTWIDE	Dist Funded FCI Contingency	44103	14,100.00	3,643.14	2,478.41	644.99	519.74
DISTRICTWIDE	District Office Improvements	44106	240,000.00	137,140.30	1,427.45	1,272.48	134,440.37
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	1,653,709.00	1,583,709.00	634.35	0.00	1,583,074.65
DISTRICTWIDE	Districtwide Athletic Facilities	44110	51,000.00	51,000.00	27,050.00	0.00	23,950.00
SKYLINE	Replace Signs(Campuswide)	44220	29,693.00	20,773.09	1,337.50	1,337.50	18,098.09
SKYLINE	SCI Labs Upgrade	44222	137,558.00	132,392.27	4,834.27	0.00	127,558.00
SKYLINE	Sec. Effects Swing Space	44225	300,000.00	11,097.36	11,097.36	0.00	0.00
SKYLINE	Health Career Ed Center	44226	0.00	2,462.50	832.50	0.00	1,630.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	200,000.00	235,613.99	35,038.91	7,226.11	193,348.97
SKYLINE	Center for Adv Lrng Swing Space	44234	100,000.00	44,426.74	44,287.24	0.00	139.50
SKYLINE	Burglar Alarm System	44237	20,000.00	25,000.00	13,605.26	0.00	11,394.74
SKYLINE	Signage Student Services	44238	1,000.00	24,056.22	19,360.96	0.00	4,695.26
SKYLINE	Facilities Maint Ctr FPP	44239	15,000.00	629.37	629.37	0.00	0.00
SKYLINE	Student Services One-Stop	44240	17,712.99	17,530.02	17,530.02	0.00	0.00
SKYLINE	Avon Damages Repair	44241		79,182.66	0.00	0.00	79,182.66
CAÑADA	Science Lab Upgrade	44329	80,271.00	17,412.91	0.00	0.00	17,412.91
CAÑADA	West Ed Project	44331	500,000.00	2,613.83	48,601.68	0.00	(45,987.85)
CAÑADA	Canada CDC Secondary Effects	44334	29,247.54	29,596.56	29,596.56	0.00	0.00
CAÑADA	Canada Facilities Maint Ctr	44335	15,000.00	96,560.10	14,224.10	0.00	82,336.00
CAÑADA	Canada Computer Lab Bldg. 6	44336	85,000.00	85,000.00	73,787.53	0.00	11,212.47
CAÑADA	Canada A&R Project	44340	10,700.00	10,798.71	10,798.71	0.00	0.00
CSM	Football Field	44423	50,000.00	139.54	139.54	0.00	0.00
CSM	CSM Bldg Remodel # 6,16,18	44424	10,000.00	1,430.00	1,430.00	0.00	0.00
CSM	Remodel Choral Rm Ph II	44425	120,000.00	23,404.23	603.76	9,085.00	13,715.47
CSM	Theatre Renovation-Foundation	44426	700,000.00	9,352.26	0.00	0.00	9,352.26
CSM	Reading for Success	44427		44,362.59	1,552.68	0.00	42,809.91
CSM	DSPS / A&R Remodel	44428	95,000.00	1,243.92	0.00	0.00	1,243.92
CSM	Planetarium Seats	44430	100,000.00	1,213.75	1,213.75	0.00	0.00
CSM	CSM Regional Public Safety Center	44433	5,000.00	756,250.00	56,684.24	347.50	699,218.26
CSM	Ergonomic office furniture (completion)	44435	25,000.00	23,167.94	14,479.13	265.33	8,423.48
CSM	Trash receptacle directional signs	44436	15,000.00	13,323.59	0.00	0.00	13,323.59
CSM	Haz. Mat. clean-up/disposal	44438	30,000.00	16,531.01	4,350.00	0.00	12,181.01
CSM	Multicultural Center upgrades	44441	25,000.00	18,990.23	18,922.70	0.00	67.53
CSM	Bldg. 1 "Start Here" Booth	44443	25,000.00	20,219.10	7,472.70	0.00	12,746.40
CSM	Portable stage	44445	25,000.00	26,510.71	26,510.13	0.00	0.58
CSM	Child Development Ctr. Playground	44446	30,000.00	23,975.29	23,057.98	0.00	917.31
CSM	Document shredding (Bldg. 1)	44447	1,000.00	1,000.00	0.00	0.00	1,000.00
CSM	Window blinds for Bldg. 1 & other depts.	44448	60,000.00	36,728.04	5,028.00	0.00	31,700.04
CSM	Facilities Projects Contingency Fund	44449	20,000.00	368,132.38	0.00	0.00	368,132.38

2002-03 Capital Projects Financial Summary  
June 30, 2003

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2002-03 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	Replace South Cafeteria chairs (200)	44450	20,000.00	20,000.00	12,612.75	0.00	7,387.25
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	6,000.00	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Haz. Commun. Program	46109	61,577.00	5,442.62	3,205.00	0.00	2,237.62
SKYLINE	Repair/Replace Electric Doors	46204	42,200.00	5,958.79	5,958.79	0.00	0.00
SKYLINE	Refinish Interiors	46205	39,100.00	9,473.68	2,688.00	0.00	6,785.68
SKYLINE	Re-Key Campus	46206	18,750.00	1,268.56	1,268.56	0.00	0.00
SKYLINE	Repair Door Hardware	46207	23,500.00	15,428.69	15,428.69	0.00	0.00
SKYLINE	Skyline FCI Projects	46209	6,000.00	8,000.00	5,125.04	637.00	2,237.96
CSM	Install Electric Doors.	46408	30,000.00	777.88	0.00	0.00	777.88
CSM	Repair Steel Handrails	46414	35,000.00	597.52	597.52	0.00	0.00
DISTRICTWIDE	Bond Construction - General	49000		1,168,750.41	1,168,250.41	0.00	500.00
DISTRICTWIDE	DW Energy Efficiency Projects	49001	544,381.00	15,054,319.90	3,360,459.62	11,193,780.05	500,080.23
DISTRICTWIDE	DW Facility Assessment Database	49002	25,000.00	25,000.00	20,782.54	0.00	4,217.46
DISTRICTWIDE	DW Signage	49003	25,000.00	25,000.00	0.00	0.00	25,000.00
DISTRICTWIDE	DW Program and Project Management	49004	200,000.00	13,480,744.50	1,625,169.05	9,327,055.15	2,528,520.30
DISTRICTWIDE	DW Central Plant	49005	20,000.00	5,638.00	0.00	0.00	5,638.00
DISTRICTWIDE	DW Aerial Topographical Surveys	49007	120,000.00	7,096.13	0.00	0.00	7,096.13
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	150,000.00	137,810.00	94,810.00	43,000.00	0.00
DISTRICTWIDE	DW Legal Services	49009	100,000.00	87,968.67	62,261.15	25,707.52	0.00
DISTRICTWIDE	Property Acquisition	49011		7,607,701.46	7,607,701.46	0.00	0.00
DISTRICTWIDE	DW Geotechnical Services	49012	150,000.00	150,000.00	0.00	0.00	150,000.00
DISTRICTWIDE	DW Environmental Test/Abat/Design Svcs	49013	50,000.00	50,000.00	0.00	0.00	50,000.00
DISTRICTWIDE	DW CEQA Compliance	49014	125,000.00	125,000.00	2,535.00	5,245.00	117,220.00
SKYLINE	Sky Bldg 3	49202	413,167.00	413,167.00	32,218.45	87.69	380,860.86
SKYLINE	Sky Bldg 6/7A	49203	1,000,000.00	1,000,000.00	41,206.57	782,040.00	176,753.43
SKYLINE	Sky Bldgs 7/8	49204	1,615,988.00	1,615,959.76	65,917.40	586.31	1,549,456.05
SKYLINE	Sky Bldg 5	49205	50,000.00	50,000.00	0.00	0.00	50,000.00
SKYLINE	SKY Space Programming	49206	70,000.00	178,351.15	98,614.59	76,231.72	3,504.84
SKYLINE	SKY Swing Space	49207	430,000.00	236,586.20	0.00	0.00	236,586.20
SKYLINE	SKY Exterior Walkway Lighting	49208	35,000.00	53,799.38	26,445.90	5,262.80	22,090.68
SKYLINE	SKY Bldg 1	49209	230,000.00	213,701.86	184,779.22	25,002.64	3,920.00
SKYLINE	SKY Bldg 2	49210	200,000.00	222,317.22	111,952.08	0.00	110,365.14
SKYLINE	SKY Utility Infrastructure Upgrade	49211	348,488.00	348,488.00	20,107.15	2,854.35	325,526.50
SKYLINE	SKY Fire/Life Safety	49212	25,000.00	25,000.00	0.00	0.00	25,000.00
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	532,821.00	532,821.00	0.00	0.00	532,821.00
SKYLINE	SKY Landscape Upgrade	49214	700,000.00	700,000.00	0.00	0.00	700,000.00
CAÑADA	Can Bldg 3	49301	250,000.00	2,068,325.14	243,723.57	162,929.39	1,661,672.18
CAÑADA	Can Bldg 6	49302	150,000.00	150,000.00	25.00	0.00	149,975.00
CAÑADA	Can Bldg 9	49303	53,000.00	160,926.45	0.00	0.00	160,926.45
CAÑADA	Can Space Programming	49304	70,000.00	240,755.59	202,960.54	29,421.24	8,373.81
CAÑADA	Can Exterior Improvements	49305	55,000.00	178,948.84	47,061.78	9,506.50	122,380.56

2002-03 Capital Projects Financial Summary  
June 30, 2003

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2002-03 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Can Swing Space	49306	200,000.00	200,000.00	0.00	0.00	200,000.00
CAÑADA	Can Bldg 17	49307	1,208,000.00	1,208,000.00	30,356.45	157,579.98	1,020,063.57
CAÑADA	Can Utility Infrastructure Upgrade	49308	284,960.00	284,960.00	16,889.21	5,183.57	262,887.22
CAÑADA	Can Bldg 13	49309	150,000.00	150,000.00	0.00	0.00	150,000.00
CAÑADA	Can Bldg 5	49310	50,000.00	375,000.00	9,321.00	0.00	365,679.00
CAÑADA	Can Fire/Life Safety	49311	25,000.00	25,000.00	0.00	0.00	25,000.00
CAÑADA	Can Bldg 2	49312	200,000.00	200,000.00	13,277.60	88,462.34	98,260.06
CAÑADA	Can Bldg 22	49313	675,000.00	675,000.00	71.06	0.00	674,928.94
CAÑADA	Can Bldg 18	49314	25,000.00	25,000.00	0.00	0.00	25,000.00
CAÑADA	Can Wayfinding Signage	49315	25,000.00	129,000.00	0.00	2,012.41	126,987.59
CAÑADA	Can Bldg 1 Gym	49316	200,000.00	200,000.00	0.00	0.00	200,000.00
CAÑADA	Can Landscape Upgrades	49317	817,055.00	817,055.00	0.00	0.00	817,055.00
CAÑADA	Can Parking/Sidewalk Upgrades	49318	975,864.00	975,864.00	0.00	0.00	975,864.00
CSM	CSM Bldg 18	49401	1,724,600.00	1,724,600.00	25.00	0.00	1,724,575.00
CSM	CSM Bldg 33	49402	50,000.00	300,000.00	45,558.23	195,899.05	58,542.72
CSM	CSM Integrated Science Center	49403	100,000.00	699,919.43	188,348.52	194,485.44	317,085.47
CSM	CSM Regional Public Safety Ctr	49404	700,000.00	699,975.00	0.00	0.00	699,975.00
CSM	CSM Swing Space	49405	200,000.00	199,946.76	6,081.22	0.00	193,865.54
CSM	CSM Space Programming	49406	70,000.00	259,513.95	44,920.92	130,232.18	84,360.85
CSM	CSM Exterior Walkway Lighting	49407	140,000.00	90,558.87	80,316.34	8,980.93	1,261.60
CSM	CSM Buildings 25-29	49408	25,000.00	17,190.00	0.00	0.00	17,190.00
CSM	KCSM Digital Project	49409	6,000,000.00	6,000,000.00	2,288,650.06	1,447,515.53	2,263,834.41
CSM	CSM Bldg 1/5/6	49410	2,340,000.00	2,360,000.00	128,780.04	291,496.10	1,939,723.86
CSM	CSM Bldg 34	49411	1,900,000.00	1,900,000.00	20,553.31	0.00	1,879,446.69
CSM	CSM Bldg 17	49412	720,000.00	720,000.00	5,333.05	0.00	714,666.95
CSM	CSM Utility Infrastructure Upgrade	49413	404,636.00	404,636.00	23,687.68	12,912.48	368,035.84
CSM	CSM Bldg 8	49414	10,000.00	140,000.00	8,837.74	8,000.00	123,162.26
CSM	CSM Bldg 14	49415	10,000.00	10,000.00	8,348.00	0.00	1,652.00
CSM	CSM Bldg 19	49417	10,000.00	10,000.00	3,655.72	0.00	6,344.28
CSM	CSM Fire/Life Safety	49418	25,000.00	25,000.00	9,602.91	0.00	15,397.09
CSM	CSM Bldg 7	49419	15,000.00	15,000.00	0.00	0.00	15,000.00
CSM	CSM Bldg 10/11/12	49420	80,000.00	80,000.00	15,625.00	49,375.00	15,000.00
CSM	CSM Bldg 9	49421	500,000.00	500,000.00	0.00	0.00	500,000.00
CSM	CSM Bldg 2/Choral Room	49422	150,000.00	150,000.00	0.00	0.00	150,000.00
CSM	CSM Landscape Upgrades	49423	800,000.00	800,000.00	0.00	0.00	800,000.00
<b>TOTAL</b>			<b>50,294,086.43</b>	<b>86,853,333.35</b>	<b>22,066,654.51</b>	<b>30,044,443.03</b>	<b>34,742,235.81</b>

**San Mateo County Community College District  
2003-2004 Final Budget  
Capital Projects Fund (Fund 4) - District Office**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	7,854,781	6,109,189	4,512,302	3,048,945	2,357,822	31%	2
3 Local Revenue	579,853	3,037,864	33,857,204	107,198,450	5,168,686	69%	3
<b>4 Total Revenue</b>	<b>\$8,434,634</b>	<b>\$9,147,053</b>	<b>\$38,369,506</b>	<b>\$110,247,395</b>	<b>\$7,526,508</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$419	\$0	\$798	\$0	0%	5
6 Classified Salaries	0	144,822	0	79,722	3,942	0%	6
7 Employee Benefits	0	14,525	0	9,766	0	0%	7
8 Materials & Supplies	136,649	71,753	510,347	60,208	515,616	1%	8
9 Operating Expenses	1,058,914	1,757,084	3,177,775	3,626,201	21,260,420	35%	9
10 Capital Outlay	11,022,500	5,772,981	37,855,880	10,630,592	39,824,108	65%	10
<b>11 Total Expenses</b>	<b>\$12,218,063</b>	<b>\$7,761,584</b>	<b>\$41,544,002</b>	<b>\$14,407,287</b>	<b>\$61,604,086</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,092,281	\$2,360,388	\$409,997	\$1,035,487	\$0	0%	12
13 Other Sources	600,000	388,541	385,040	366,500	162,320	100%	13
14 Transfers out	0	0	0	(51,000)	0	0%	14
15 Contingency	(772,322)	0	(1,417,696)	0	0	0%	15
16 Other Out Go	0	0	(1,500,000)	(7,607,701)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$919,959</b>	<b>\$2,748,929</b>	<b>(\$2,122,659)</b>	<b>(\$6,256,714)</b>	<b>\$162,320</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$2,863,470)	\$4,134,398	(\$5,297,155)	\$89,583,394	(\$53,915,258)		18
19 Beginning Balance, July 1	2,863,470	2,863,470	7,900,433	5,297,155	95,156,241		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$6,997,868</b>	<b>\$2,603,278</b>	<b>\$94,880,549</b>	<b>\$41,240,983</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**  
**2003-2004 Final Budget**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	0	0	15,318	14,427	100%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,318</b>	<b>\$14,427</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	2,483	0	0	0	0%	6
7 Employee Benefits	0	221	0	0	0	0%	7
8 Materials & Supplies	93	368	87	0	88	0%	8
9 Operating Expenses	210	3,593	1,131	0	30,876	65%	9
10 Capital Outlay	60,316	36,315	16,422	0	16,420	35%	10
11 <b>Total Expenses</b>	<b>\$60,619</b>	<b>\$42,980</b>	<b>\$17,639</b>	<b>\$0</b>	<b>\$47,384</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0		12
13 Other Sources	0	0	0	0	0		13
14 Transfers out	0	0	0	0	0		14
15 Contingency	0	0	0	0	0		15
16 Other Out Go	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>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$60,619)	(\$42,980)	(\$17,639)	\$15,318	(\$32,957)		18
19 Beginning Balance, July 1	60,619	60,619	0	17,639	32,957		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$17,639</b>	<b>(\$17,639)</b>	<b>\$32,957</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	425	112	425	38,235	78,695	100%	3
4 <b>Total Revenue</b>	<b>\$425</b>	<b>\$112</b>	<b>\$425</b>	<b>\$38,235</b>	<b>\$78,695</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	234	0	0	0	0%	6
7 Employee Benefits	0	21	0	0	0	0%	7
8 Materials & Supplies	125	26,156	45	1,553	3,492	0%	8
9 Operating Expenses	0	4,293	2,065	0	74,636	3%	9
10 Capital Outlay	263,810	10,586	2,271,332	0	2,056,629	96%	10
11 <b>Total Expenses</b>	<b>\$263,935</b>	<b>\$41,290</b>	<b>\$2,273,442</b>	<b>\$1,553</b>	<b>\$2,134,757</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$350,000	\$0	\$0	\$0		12
13 Other Sources	0	0	0	0	0		13
14 Transfers out	0	0	0	0	0		14
15 Contingency	0	0	0	0	0		15
16 Other Out Go	0	0	0	0	0		16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$263,510)	\$308,822	(\$2,273,016)	\$36,682	(\$2,056,062)		18
19 Beginning Balance, July 1	263,510	263,510	0	2,273,016	2,056,062		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$572,332</b>	<b>(\$2,273,016)</b>	<b>\$2,309,698</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  
2003-2004 Final Budget  
Capital Projects Fund (Fund 4) - Skyline College**



**Revenue**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	0	(28)	0	92,905	131,138	100%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>(\$28)</b>	<b>\$0</b>	<b>\$92,905</b>	<b>\$131,138</b>	<b>100%</b>	4

**Expenses**

5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	114,042	22%	9
10 Capital Outlay	312,623	0	422,623	0	400,567	78%	10
<b>11 Total Expenses</b>	<b>\$312,623</b>	<b>\$0</b>	<b>\$422,623</b>	<b>\$0</b>	<b>\$514,609</b>	<b>100%</b>	11

**Transfers & Other**

12 Transfers In	\$0	\$0	\$110,000	\$0	\$0		12
13 Other Sources	0	0	0	0	0		13
14 Transfers out	0	0	0	0	0		14
15 Contingency	0	0	0	0	0		15
16 Other Out Go	0	0	0	0	0		16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$0</b>		17

**Fund Balance**

18 Net Change in Fund Balance	(\$312,623)	(\$28)	(\$312,623)	\$92,905	(\$383,471)		18
19 Beginning Balance, July 1	312,623	312,623	0	312,623	383,471		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$312,595</b>	<b>(\$312,623)</b>	<b>\$405,528</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.*

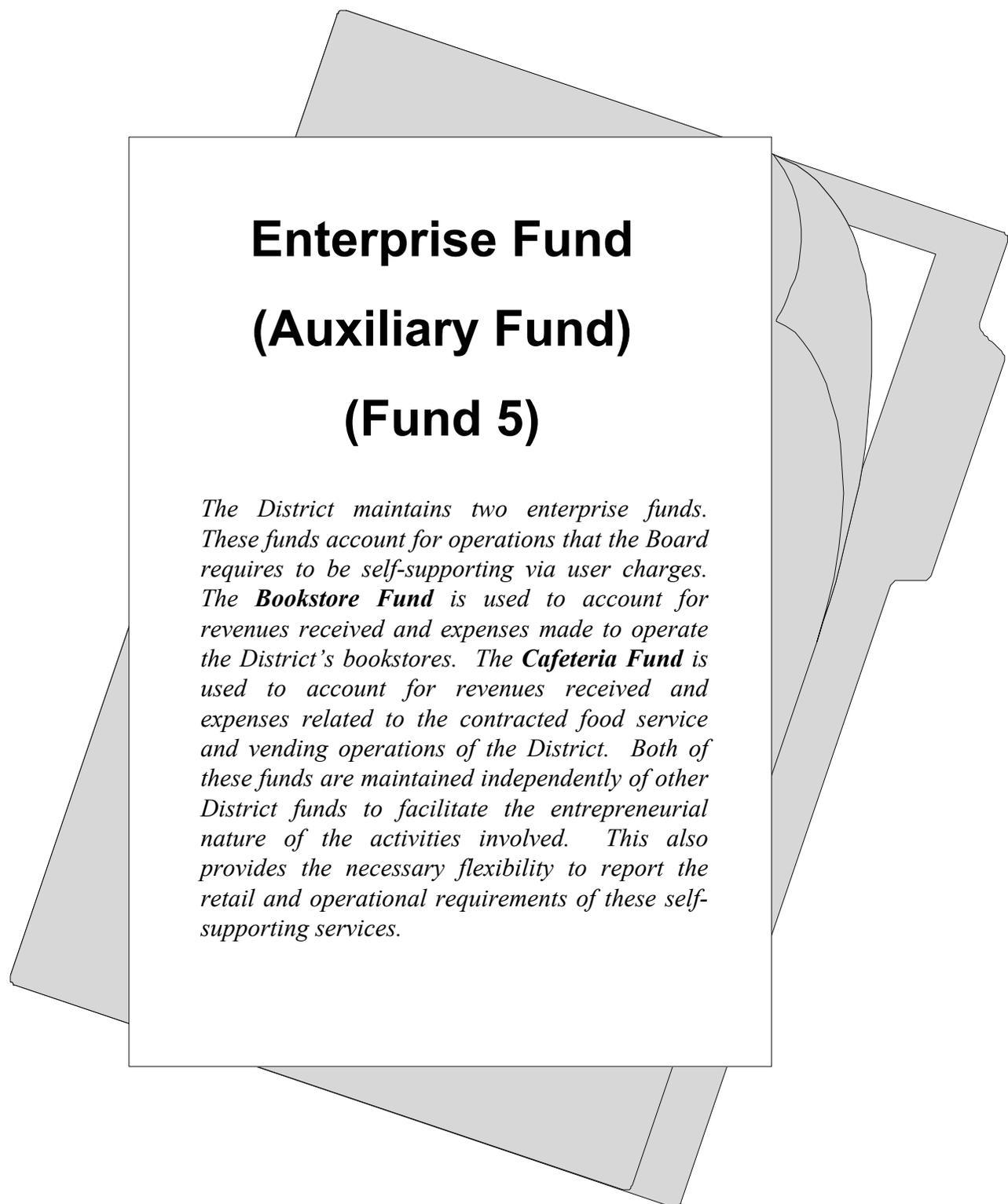
**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Capital Projects Fund (Fund 4) - Districtwide**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	7,854,781	6,109,189	4,512,302	3,048,945	2,357,822	30%	2
3 Local Revenue	580,278	3,037,948	33,857,629	107,344,908	5,392,945	70%	3
4 <b>Total Revenue</b>	<b>\$8,435,059</b>	<b>\$9,147,137</b>	<b>\$38,369,931</b>	<b>\$110,393,853</b>	<b>\$7,750,767</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$419	\$0	\$798	\$0	0%	5
6 Classified Salaries	0	147,539	0	79,722	3,941	0%	6
7 Employee Benefits	0	14,768	0	9,766	0	0%	7
8 Materials & Supplies	136,868	98,277	510,478	61,761	519,196	1%	8
9 Operating Expenses	1,059,124	1,764,970	3,180,971	3,626,201	21,479,975	33%	9
10 Capital Outlay	11,659,247	5,819,881	40,566,256	10,630,592	42,297,724	66%	10
11 <b>Total Expenses</b>	<b>\$12,855,239</b>	<b>\$7,845,854</b>	<b>\$44,257,705</b>	<b>\$14,408,840</b>	<b>\$64,300,836</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$1,092,281	\$2,710,388	\$519,997	\$1,035,487	\$0	0%	12
13 Other Sources	600,000	388,541	385,040	366,500	162,320	100%	13
14 Transfers out	0	0	0	(51,000)	0	0%	14
15 Contingency	(772,322)	0	(1,417,696)	0	0	0%	15
16 Other Out Go	0	0	(1,500,000)	(7,607,701)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$919,959</b>	<b>\$3,098,929</b>	<b>(\$2,012,659)</b>	<b>(\$6,256,714)</b>	<b>\$162,320</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$3,500,221)	\$4,400,212	(\$7,900,433)	\$89,728,299	(\$56,387,749)		18
19 Beginning Balance, July 1	3,500,221	3,500,221	7,900,433	7,900,433	97,628,732		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$7,900,433</b>	<b>\$0</b>	<b>\$97,628,732</b>	<b>\$41,240,983</b>		21

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

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## **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.*

**2003-04 FINAL BUDGET - BOOKSTORE FUND**

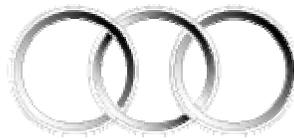
	Final Budget 2002-03	Actual 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
ESTIMATED NET BEGINNING BALANCE	\$5,300,861	\$5,300,861	\$5,284,658	\$5,565,321
ESTIMATED INCOME				
Sales	\$7,400,000	\$7,836,629	\$7,400,000	\$7,600,000
Other	102,619	192,660	127,361	150,000
TOTAL ESTIMATED INCOME	<u>\$7,502,619</u>	<u>\$8,029,289</u>	<u>\$7,527,361</u>	<u>\$7,750,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$12,803,480</u>	<u>\$13,330,150</u>	<u>\$12,812,019</u>	<u>\$13,315,321</u>
ESTIMATED EXPENDITURES				
Cost of Merchandise Sold	\$5,365,000	\$5,826,483	\$5,365,000	\$5,650,600
Classified Salaries	952,890	1,243,960	1,306,828	1,290,481
Employee Benefits	253,652	227,455	261,000	297,259
Supplies	40,000	42,324	38,200	44,600
Other Operating Expense	450,000	424,607	406,017	452,000
TOTAL ESTIMATED EXPENDITURES	<u>\$7,061,542</u>	<u>\$7,764,829</u>	<u>\$7,377,045</u>	<u>\$7,734,940</u>
TOTAL ENDING BALANCE	<u>\$5,741,938</u>	<u>\$5,565,321</u>	<u>\$5,434,974</u>	<u>\$5,580,381</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$12,803,480</u>	<u>\$13,330,150</u>	<u>\$12,812,019</u>	<u>\$13,315,321</u>

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Enterprise Fund - Bookstore (Fund 5)**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Income</b>							
1 Federal Income	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Income	0	0	0	0	0	0%	2
3 Local Income	7,350,000	7,500,255	7,502,619	8,029,289	7,750,000	97%	3
<b>4 Total Income</b>	<b>\$7,350,000</b>	<b>\$7,500,255</b>	<b>\$7,502,619</b>	<b>\$8,029,289</b>	<b>\$7,750,000</b>	<b>97%</b>	4
<b>Expenses</b>							
5 Cost of Sales	\$5,000,000	\$5,349,194	\$5,365,000	\$5,826,483	\$5,650,600	97%	5
6 Certificated Salaries	0	0	0	0	0	0%	6
7 Classified Salaries	1,080,000	1,182,509	952,890	1,243,960	1,290,481	104%	7
8 Employee Benefits	180,000	191,211	253,652	227,455	297,259	131%	8
9 Materials & Supplies	40,000	35,284	40,000	42,324	44,600	105%	9
10 Operating Expenses	655,000	427,470	450,000	424,607	452,000	106%	10
11 Capital Outlay	0	0	0	0	0	0%	11
<b>12 Total Expenses</b>	<b>\$6,955,000</b>	<b>\$7,185,668</b>	<b>\$7,061,542</b>	<b>\$7,764,829</b>	<b>\$7,734,940</b>	<b>100%</b>	12
<b>Transfers &amp; Other</b>							
13 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	13
14 Other Sources	0	0	0	0	0	0%	14
15 Transfers out	0	0	0	0	0	0%	15
16 Contingency	0	0	0	0	0	0%	16
17 Other Out Go	0	0	0	0	0	0%	17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	18
<b>Fund Balance</b>							
19 Net Change in Fund Balance	\$395,000	\$314,587	\$441,077	\$264,460	\$15,060		19
20 Beginning Balance, June 1	4,986,274	4,986,274	5,300,861	5,300,861	5,565,321		20
21 Adjustments to Beginning Balance	0	0	0	0	0		21
<b>22 Net Fund Balance, May 31</b>	<b>\$5,381,274</b>	<b>\$5,300,861</b>	<b>\$5,741,938</b>	<b>\$5,565,321</b>	<b>\$5,580,381</b>		22

Note: Bookstore fiscal year ends 5/31/04.



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**Bookstores**

**2002-03 Financial Summary**

The information below covers the period June 1, 2002 through May 31, 2003. The statements reflect Bookstore operations for the fiscal year, including Summer and Fall 2002 and Spring 2003 semester sales.

Included in Computer Product Sales is the Bookstore-supported Loan-to-Own Program. There are currently 81 participants in this program; 41 of these joined the program during 2002-03. Funds for this program are available for additional loans. The program is currently on hiatus for new program participants but will reopen again early this Fall.

<b>Bookstore Sales</b>	<b>2001-02</b>	<b>2002-03</b>	<b>\$ Change</b>
Regular Merchandise Sales	\$ 7,057,531	\$ 7,563,435	\$ 505,904
Computer Products Sales	274,303	273,193	-1,110
Total Sales	7,331,834	7,836,628	504,794

While regular merchandise sales increased (7.2%), cost of good sold (merchandise purchases) increased at a slightly higher rate (9.1%). Total income for the year increased 7.0% while operating expenses increased by 5.2%, the primary contributor being employee salaries and benefits.

The higher total income and higher expenses resulted in a net income of \$264,460, a decrease of 15.9% from last year.

<b>Bookstore Recap</b>	<b>2001-02</b>	<b>2002-03</b>	<b>\$ Change</b>
Total Income	\$ 7,500,255	\$ 8,029,288	\$ 529,033
Total Expenditures	7,185,669	7,764,828	579,159
Net Income	314,586	264,460	-50,126

Cost of Goods Sold	\$ 5,349,194	\$ 5,833,489	\$ 484,295
Operating Expenses	1,836,475	1,931,339	94,864

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT BOOKSTORES**

**Balance Sheet**

**May 31, 2003**

**ASSETS**

Cash for Operations and Investments	\$3,902,171
Accounts Receivable	609,177
Inventory	1,331,558
Furniture, Fixtures & Equipment (Net)	<u>94,740</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$5,937,646</u></u></b>

**LIABILITIES AND CAPITAL**

Liabilities	\$372,325
Capital-Reserved	<u>5,565,321</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$5,937,646</u></u></b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT BOOKSTORES**  
**Income Statement**  
**For the Quarter Ending May 31, 2003**

	<u>Year to Date Actual</u>	<u>2002-2003 Budget</u>
<b>INCOME</b>		
Merchandise Sales	\$7,836,628	\$7,400,000
Interest	99,984	80,000
Other Income	<u>92,676</u>	<u>22,619</u>
 TOTAL INCOME	 <u>\$8,029,288</u>	 <u>\$7,502,619</u>
 <b>EXPENSES</b>		
Salaries	\$1,195,995	\$912,890
Benefits	227,455	248,652
Merchandise Purchases	5,826,484	5,365,000
Store & Office	42,324	40,000
Travel, Conference, Membership	1,398	4,000
Utilities	26,650	27,000
Contracted Services	58,700	21,000
Depreciation Expense	69,525	68,000
Outgoing Freight	5,775	60,000
Other	262,557	270,000
Administrative Salary & Benefits	<u>47,966</u>	<u>45,000</u>
 TOTAL EXPENSES	 <u>\$7,764,828</u>	 <u>\$7,061,542</u>
 <b>NET INCOME FROM OPERATIONS</b>	 <b><u>\$264,460</u></b>	 <b><u>\$441,077</u></b>
 Capital, June 1, 2002	 <u>5,300,861</u>	
 <b>Capital, May 31, 2003</b>	 <b><u>\$5,565,321</u></b>	

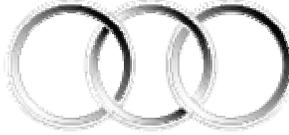
**2003-04 FINAL BUDGET - CAFETERIA FUND**

	Final Budget 2002-03	Actual 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
ESTIMATED NET BEGINNING BALANCE	\$783,652	\$783,652	\$818,607	\$811,566
Adjustment to the Beginning Balance		\$240		
ESTIMATED INCOME				
Food Service Income	\$33,600	\$63,865	\$64,000	\$64,000
Special Contract Revenue	23,500	20,414	23,000	22,000
Vending Income	98,200	94,889	94,500	94,500
Other (interest/other)	16,700	18,192	14,500	14,500
TOTAL INCOME	<u>\$172,000</u>	<u>\$197,360</u>	<u>\$196,000</u>	<u>\$195,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$955,652</u>	<u>\$981,252</u>	<u>\$1,014,607</u>	<u>\$1,006,566</u>
ESTIMATED EXPENDITURES				
College Support	\$98,200	\$94,570	\$94,500	\$94,500
Operational Expenses	90,000	75,116	78,200	83,000
TOTAL EXPENDITURES	<u>\$188,200</u>	<u>\$169,686</u>	<u>\$172,700</u>	<u>\$177,500</u>
TOTAL ENDING BALANCE	<u>\$767,452</u>	<u>\$811,566</u>	<u>\$841,907</u>	<u>\$829,066</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$955,652</u>	<u>\$981,252</u>	<u>\$1,014,607</u>	<u>\$1,006,566</u>

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	194,000	48,467	172,000	197,360	195,000	99%	3
<b>4 Total Revenue</b>	<b>\$194,000</b>	<b>\$48,467</b>	<b>\$172,000</b>	<b>\$197,360</b>	<b>\$195,000</b>	<b>99%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	160,000	27,779	188,200	169,686	177,500	105%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$160,000</b>	<b>\$27,779</b>	<b>\$188,200</b>	<b>\$169,686</b>	<b>\$177,500</b>	<b>105%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</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	\$34,000	\$20,688	(\$16,200)	\$27,674	\$17,500		18
19 Beginning Balance, July 1	781,444	781,444	783,892	783,652	811,566		19
20 Adjustments to Beginning Balance	0	0	0	240	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$815,444</b>	<b>\$802,132</b>	<b>\$767,692</b>	<b>\$811,566</b>	<b>\$829,066</b>		21



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**Cafeterias**

**2002-03 Financial Summary**

The information below covers the period July 1, 2002 through June 30, 2003.

Since the beginning of the fiscal year, District food services have been operated by a new contractor, Fresh & Natural. The College of San Mateo has both cafeteria food services and a satellite food operation (kiosk) to serve the central campus. CSM's Café International, formerly an ASB operation, is also now managed and operated by Fresh & Natural. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

Fiscal year comparisons are noted below:

<b>Cafeteria</b>	<b>2001-02</b>	<b>2002-03</b>	<b>\$ Change</b>
Food Service Commission	\$ 12,800	\$ 63,865	51,065
Vending Commission	115,805	115,303	-502
Interest Income	22,650	18,192	-4,458
Unrealized Gain on Investments	3,385	10,134	6,749
Expenditures	55,782	77,288	21,506
College Support	96,649	102,531	5,882
Net Income	\$2,209	\$27,675	\$25,466

Food Service Commissions have increased substantially under the new contractor. As with any first year contract, however, District expenses relative to the new contract have increased due to initial facility requirement upgrades.

While income from the food service and vending contracts enables the District to provide both services, these combined resources, along with interest income, must also provide a stable Cafeteria fund not requiring support from the general fund. The Cafeteria fund is responsible for the long-term maintenance and upgrade of aging facilities and equipment, as well as all expenses relating to the ongoing operational requirements under the food service and vending contracts.

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT CAFETERIAS**  
**Balance Sheet**  
**June 30, 2003**

**ASSETS**

Cash for Operations and Investments	\$430,254
Cash Reserve for Equipment	330,000
Accounts Receivable	14,544
Furniture, Fixtures & Equipment (Net)	<u>99,044</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$873,842</u></u></b>

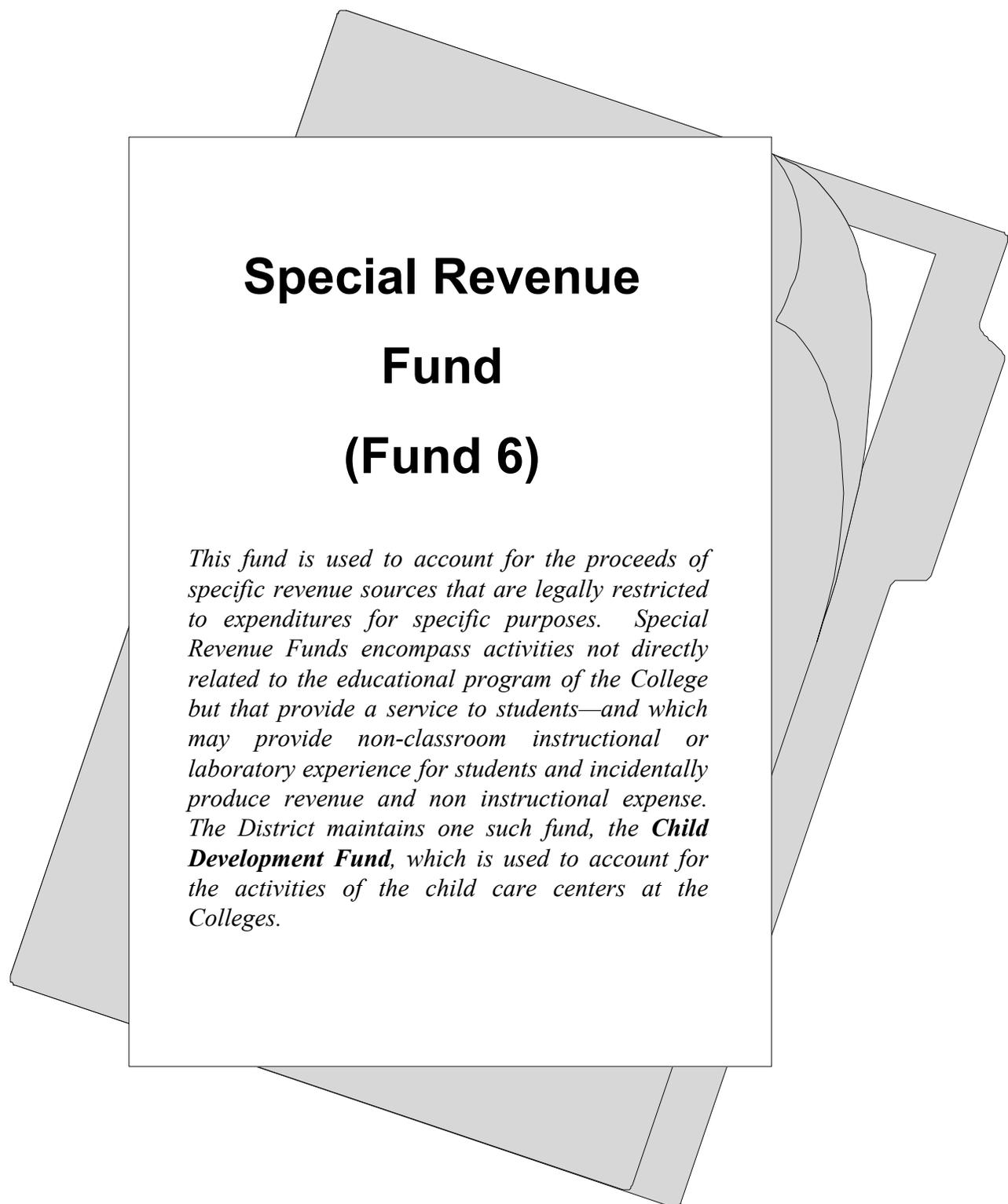
**LIABILITIES AND CAPITAL**

Liabilities	\$62,275
Capital, July 1, 2002	\$783,892
Adjustment to Capital	<u>27,675</u>
Capital, June 30, 2003	<u>\$811,567</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$873,842</u></u></b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT CAFETERIAS**  
**Income Statement**  
**For the Quarter Ending June 30, 2003**

	<u>Year to Date Actual</u>	<u>2002-2003 Budget</u>
<b>INCOME</b>		
Special Service Income	\$0	\$23,500
Vending Income	115,303	98,200
Food Service Income	63,865	33,600
Interest	18,192	16,700
Unrealized Gain on Investments	10,134	0
	<u>                  </u>	<u>                  </u>
TOTAL INCOME	<u>\$207,496</u>	<u>\$172,000</u>
 <b>EXPENSES</b>		
Depreciation Expense	\$23,702	\$20,000
Service Contracts & Repairs	47,469	66,000
College Support	102,531	98,200
Other	6,118	4,000
	<u>                  </u>	<u>                  </u>
TOTAL EXPENSES	<u>\$179,820</u>	<u>\$188,200</u>
 <b>NET INCOME FROM OPERATIONS</b>	 <b>\$27,675</b>	 <b><u><u>(\$16,200)</u></u></b>
 Capital, July 1, 2002	 <u>\$783,892</u>	
 <b>Capital, June 30, 2003</b>	 <b><u><u>\$811,567</u></u></b>	

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## 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 care centers at the Colleges.*

**2003-04 FINAL BUDGET - CHILD DEVELOPMENT FUND**

	Final Budget 2002-03	Actual 2002-03	Tentative Budget 2003-04	Final Budget 2003-04
ESTIMATED NET BEGINNING BALANCE	\$75,162	\$75,162	\$49,926	\$2,684
ESTIMATED INCOME				
Fees	\$89,913	\$102,440	\$110,000	\$110,000
Gifts and Donations	20,000	20,328	20,000	20,000
Calif. Dept. of Educ. - Child Development	353,500	307,208	310,000	310,000
Calif. Dept. of Educ. - Child Nutrition	1,100	1,618	1,750	1,700
Federal Revenue - Child Nutrition	21,525	3,533	25,000	25,000
Playground Safety / Fac. Repairs	56,481	45,854	34,216	34,216
Interest	5,900	2,578	3,000	3,000
Investment	0	(1,957)	0	0
Incoming Transfers/Other	118,763	172,170	166,000	240,348
TOTAL INCOME	\$667,182	\$653,772	\$669,966	\$744,264
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$742,344</u>	<u>\$728,934</u>	<u>\$719,892</u>	<u>\$746,948</u>
ESTIMATED EXPENDITURES				
Salaries	\$459,396	\$486,266	\$473,800	\$485,112
Employee Benefits	118,763	120,197	126,000	149,904
Supplies	6,558	11,456	11,000	6,558
Food	40,000	45,339	47,000	47,000
Other Operating Expense	80,106	20,249	55,000	53,441
Other Equipment	0	42,743	0	0
TOTAL ESTIMATED EXPENDITURES	\$704,823	\$726,250	\$712,800	\$742,015
ESTIMATED ENDING BALANCE	\$37,521	\$2,684	\$7,092	\$4,933
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$742,344</u>	<u>\$728,934</u>	<u>\$719,892</u>	<u>\$746,948</u>

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Child Development Fund (Fund 6) - District Office**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	(\$21,484)	\$0	0%	1
2 State Revenue	0	0	43,380	43,181	26,000	100%	2
3 Local Revenue	0	2,043	0	(1,957)	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$2,043</b>	<b>\$43,380</b>	<b>\$19,740</b>	<b>\$26,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	2,435	0	0%	6
7 Employee Benefits	0	0	0	265	0	0%	7
8 Materials & Supplies	0	0	0	1,593	0	0%	8
9 Operating Expenses	0	0	43,380	1,800	26,000	100%	9
10 Capital Outlay	0	0	0	41,088	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,380</b>	<b>\$47,181</b>	<b>\$26,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$25,000	\$50,000	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,733)	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,733)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$1,733)	\$2,043	\$0	(\$2,441)	\$50,000		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$1,733)</b>	<b>\$2,043</b>	<b>\$0</b>	<b>(\$2,441)</b>	<b>\$50,000</b>		21

*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**  
**2003-2004 Final Budget**  
**Child Development Fund (Fund 6) - Cañada College**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$7,500	\$7,874	\$0	\$0	\$0	0%	1
2 State Revenue	41,000	94,280	0	(12,026)	0	0%	2
3 Local Revenue	110,111	79,222	0	(101)	0	0%	3
4 <b>Total Revenue</b>	<b>\$158,611</b>	<b>\$181,376</b>	<b>\$0</b>	<b>(\$12,127)</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$58,952	\$63,178	\$0	\$0	\$0	0%	5
6 Classified Salaries	77,483	36,025	0	0	0	0%	6
7 Employee Benefits	26,665	16,202	0	0	0	0%	7
8 Materials & Supplies	25,440	22,401	0	0	0	0%	8
9 Operating Expenses	31,301	23,249	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$219,841</b>	<b>\$161,055</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$30,000	\$16,330	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$30,000</b>	<b>\$16,330</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	(\$31,230)	\$36,651	\$0	(\$12,127)	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$31,230)</b>	<b>\$36,651</b>	<b>\$0</b>	<b>(\$12,127)</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$11,000	\$90,322	\$8,000	\$11,252	\$11,000	4%	1
2 State Revenue	201,800	4,425	158,986	107,892	119,016	48%	2
3 Local Revenue	93,913	68,927	103,863	110,491	116,500	47%	3
4 <b>Total Revenue</b>	<b>\$306,713</b>	<b>\$163,674</b>	<b>\$270,849</b>	<b>\$229,635</b>	<b>\$246,516</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$80,714	\$74,046	\$79,550	\$74,435	\$81,727	24%	5
6 Classified Salaries	154,745	99,292	147,764	170,625	158,465	46%	6
7 Employee Benefits	68,227	37,902	57,338	56,138	70,082	20%	7
8 Materials & Supplies	20,450	13,917	14,375	24,122	24,375	7%	8
9 Operating Expenses	10,675	560	8,766	1,728	8,766	3%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$334,811</b>	<b>\$225,717</b>	<b>\$307,793</b>	<b>\$327,048</b>	<b>\$343,415</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$35,000	\$74,902	\$50,000	\$95,404	\$110,526	100%	12
13 Other Sources	0	0	7,338	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$35,000</b>	<b>\$74,902</b>	<b>\$57,338</b>	<b>\$95,404</b>	<b>\$110,526</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$6,902	\$12,859	\$20,394	(\$2,009)	\$13,627		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$6,902</b>	<b>\$12,859</b>	<b>\$20,394</b>	<b>(\$2,009)</b>	<b>\$13,627</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**  
**2003-2004 Final Budget**  
**Child Development Fund (Fund 6) - Skyline College**



**Revenue**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$26,000	\$13,525	\$13,525	\$13,766	\$14,000	6%	1
2 State Revenue	192,972	173,042	208,715	203,606	200,900	87%	2
3 Local Revenue	14,500	11,251	11,950	14,955	16,500	7%	3
<b>4 Total Revenue</b>	<b>\$233,472</b>	<b>\$197,818</b>	<b>\$234,190</b>	<b>\$232,327</b>	<b>\$231,400</b>	<b>100%</b>	<b>4</b>

**Expenses**

5 Certificated Salaries	\$63,845	\$37,599	\$67,155	\$60,216	\$71,311	19%	5
6 Classified Salaries	161,886	169,223	164,926	178,554	173,609	47%	6
7 Employee Benefits	52,057	48,514	61,425	63,793	79,822	21%	7
8 Materials & Supplies	41,282	36,064	32,183	31,080	29,183	8%	8
9 Operating Expenses	6,800	25,144	27,960	16,721	18,675	5%	9
10 Capital Outlay	1,350	0	0	1,656	0	0%	10
<b>11 Total Expenses</b>	<b>\$327,220</b>	<b>\$316,544</b>	<b>\$353,650</b>	<b>\$352,020</b>	<b>\$372,600</b>	<b>100%</b>	<b>11</b>

**Transfers & Other**

12 Transfers In	\$60,000	\$48,514	\$50,000	\$63,792	\$79,822	100%	12
13 Other Sources	0	0	11,425	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$60,000</b>	<b>\$48,514</b>	<b>\$61,425</b>	<b>\$63,792</b>	<b>\$79,822</b>	<b>100%</b>	<b>17</b>

**Fund Balance**

18 Net Change in Fund Balance	(\$33,748)	(\$70,212)	(\$58,035)	(\$55,901)	(\$61,378)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$33,748)</b>	<b>(\$70,212)</b>	<b>(\$58,035)</b>	<b>(\$55,901)</b>	<b>(\$61,378)</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.*

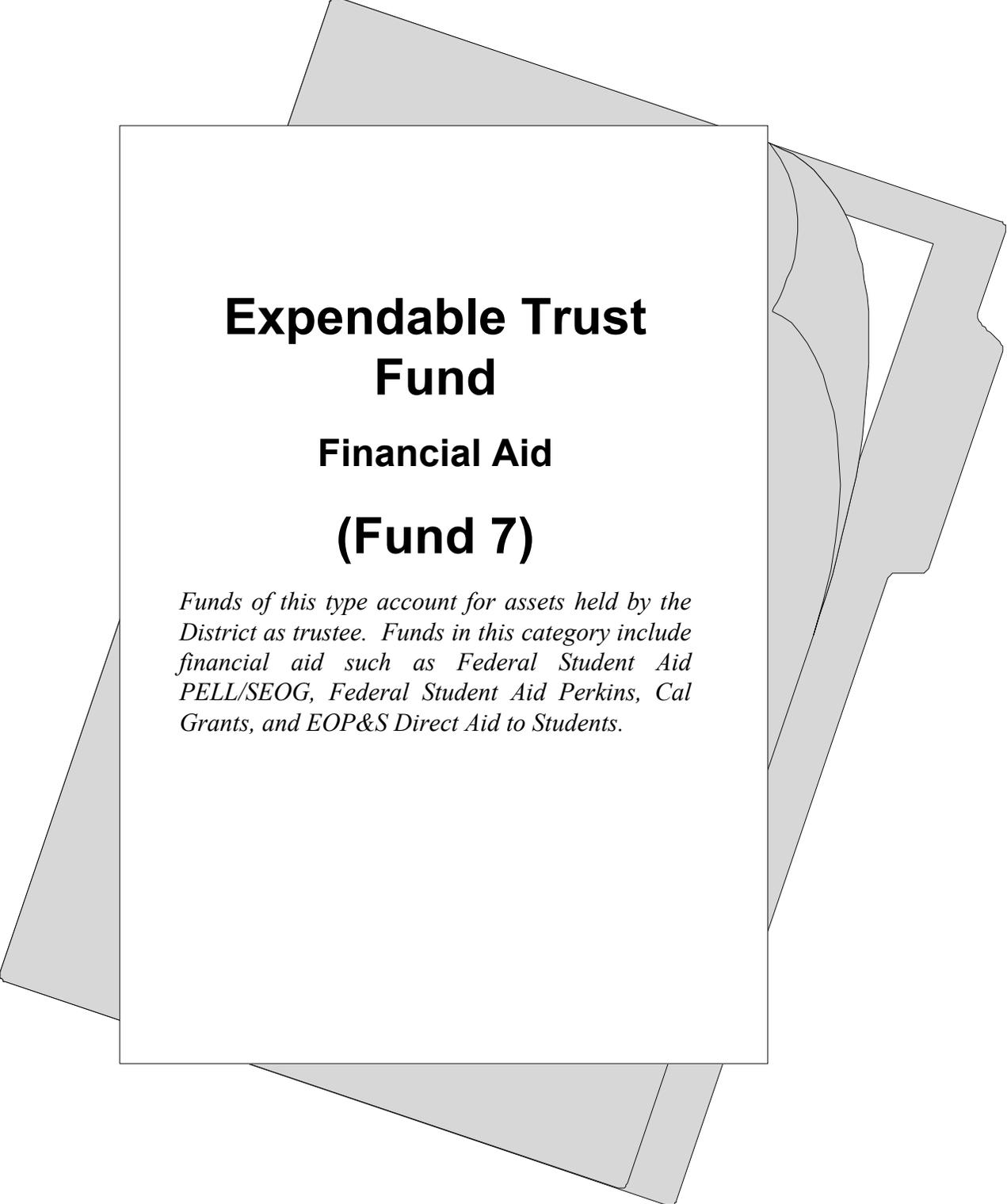
**San Mateo County Community College District**  
**2003-2004 Final Budget**  
***Child Development Fund (Fund 6) - Districtwide***



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$44,500	\$111,721	\$21,525	\$3,533	\$25,000	5%	1
2 State Revenue	435,772	271,746	411,081	342,654	345,916	69%	2
3 Local Revenue	218,524	161,444	115,813	123,388	133,000	26%	3
4 <b>Total Revenue</b>	<b>\$698,796</b>	<b>\$544,911</b>	<b>\$548,419</b>	<b>\$469,575</b>	<b>\$503,916</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$203,511	\$174,824	\$146,705	\$134,651	\$153,038	21%	5
6 Classified Salaries	394,115	304,540	312,691	351,615	332,074	45%	6
7 Employee Benefits	146,953	102,617	118,763	120,196	149,904	20%	7
8 Materials & Supplies	87,172	72,382	46,558	56,795	53,558	7%	8
9 Operating Expenses	48,776	48,952	80,106	20,249	53,441	7%	9
10 Capital Outlay	1,350	0	0	42,744	0	0%	10
11 <b>Total Expenses</b>	<b>\$881,877</b>	<b>\$703,315</b>	<b>\$704,823</b>	<b>\$726,250</b>	<b>\$742,015</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$125,000	\$139,745	\$100,000	\$184,197	\$240,348	100%	12
13 Other Sources	0	0	18,763	0	0	0%	13
14 Transfers out	(1,733)	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$123,267</b>	<b>\$139,745</b>	<b>\$118,763</b>	<b>\$184,197</b>	<b>\$240,348</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$59,814)	(\$18,659)	(\$37,641)	(\$72,478)	\$2,249		18
19 Beginning Balance, July 1	93,821	93,821	75,162	75,162	2,684		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$34,007</b>	<b>\$75,162</b>	<b>\$37,521</b>	<b>\$2,684</b>	<b>\$4,933</b>		21

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

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## **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 Student Aid Perkins, Cal Grants, and EOP&S Direct Aid to Students.*

**2003-04 FINAL BUDGET - TRUST FUNDS**

	Final Budget 2002-03	Actual 2002-03	Tentative 2003-04	Final Budget 2003-04
ESTIMATED NET BEGINNING BALANCE	\$99,479	\$99,479	\$106,529	\$133,309
ESTIMATED INCOME				
EOG	\$4,200,000	\$4,802,671	\$5,025,200	\$5,319,519
Perkins Loan Repayments	35,000	44,093	0	6,000
Cal Grants	290,000	360,728	400,000	430,000
Transfers-In	0	104,750	0	70,727
Interest	15,000	15,820	5,000	15,000
Skyline Student Center Fund	0	0	0	231,082
Other	0	11,104	0	0
TOTAL ESTIMATED INCOME	<u>\$4,540,000</u>	<u>\$5,339,166</u>	<u>\$5,430,200</u>	<u>\$6,072,328</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$4,639,479</u>	<u>\$5,438,645</u>	<u>\$5,536,729</u>	<u>\$6,205,636</u>
ESTIMATED EXPENDITURES				
Administrative Expenditures	\$0	\$17,848	\$25,200	\$25,200
EOG	4,200,000	4,784,823	5,000,000	5,294,319
Perkins Loans	70,000	37,187	0	0
Cal Grants	290,000	360,728	400,000	430,000
Skyline Student Center Fund	0	0	0	25,000
Other (EOP&S, CARE)	0	104,750	0	70,727
Perkins Repayment	0	0	23,000	23,000
TOTAL EXPENDITURES	<u>\$4,560,000</u>	<u>\$5,305,336</u>	<u>\$5,448,200</u>	<u>\$5,868,246</u>
TOTAL ENDING BALANCE	\$79,479	\$133,309	\$88,529	\$337,391
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$4,639,479</u>	<u>\$5,438,645</u>	<u>\$5,536,729</u>	<u>\$6,205,636</u>

NOTE: This major fund type now includes both Student Financial Aid as well as the Student Center Fund.

**San Mateo County Community College District  
2003-2004 Final Budget  
Student Aid Fund (Fund 7) - District Office**

	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	14,100	17,043	12,325	10,486	15,000	100%	3
4 <b>Total Revenue</b>	<b>\$14,100</b>	<b>\$17,043</b>	<b>\$12,325</b>	<b>\$10,486</b>	<b>\$15,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</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%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(106,996)	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$106,996)</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	(\$92,896)	\$17,043	\$12,325	\$10,486	\$15,000		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$92,896)</b>	<b>\$17,043</b>	<b>\$12,325</b>	<b>\$10,486</b>	<b>\$15,000</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**  
**2003-2004 Final Budget**  
**Student Aid Fund (Fund 7) - Cañada College**

	<b>2001-02 Adoption Budget</b>	<b>2001-02 Actual</b>	<b>2002-03 Adoption Budget</b>	<b>2002-03 Actual</b>	<b>2003-04 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$482,353	\$711,423	\$768,596	\$772,008	\$832,353	94%	1
2 State Revenue	17,000	28,806	28,850	41,198	55,000	6%	2
3 Local Revenue	7,500	3,456	3,675	2,041	0	0%	3
<b>4 Total Revenue</b>	<b>\$506,853</b>	<b>\$743,685</b>	<b>\$801,121</b>	<b>\$815,247</b>	<b>\$887,353</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</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	\$8,000	\$13,950	\$0	\$11,065	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(8,466)	0	(8,353)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(516,353)	(754,674)	(806,446)	(815,568)	(887,353)	100%	16
<b>17 Total Transfers/Other</b>	<b>(\$508,353)</b>	<b>(\$749,190)</b>	<b>(\$806,446)</b>	<b>(\$812,856)</b>	<b>(\$887,353)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$1,500)	(\$5,505)	(\$5,325)	\$2,391	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$1,500)</b>	<b>(\$5,505)</b>	<b>(\$5,325)</b>	<b>\$2,391</b>	<b>\$0</b>		<b>21</b>

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

**San Mateo County Community College District**  
**2003-2004 Final Budget**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,405,266	\$1,486,679	\$1,524,728	\$1,721,024	\$1,871,002	92%	1
2 State Revenue	93,000	123,477	123,500	139,846	167,000	8%	2
3 Local Revenue	46,500	33,988	34,000	46,795	6,000	0%	3
4 <b>Total Revenue</b>	<b>\$1,544,766</b>	<b>\$1,644,144</b>	<b>\$1,682,228</b>	<b>\$1,907,665</b>	<b>\$2,044,002</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	23,000	100%	9
10 Capital Outlay	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>\$23,000</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$15,434	\$0	\$30,225	\$14,930	-1%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(12,890)	0	(9,495)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,563,266)	(1,671,830)	(1,709,228)	(1,908,216)	(2,052,932)	101%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,563,266)</b>	<b>(\$1,669,286)</b>	<b>(\$1,709,228)</b>	<b>(\$1,887,486)</b>	<b>(\$2,038,002)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$18,500)	(\$25,142)	(\$27,000)	\$20,179	(\$17,000)		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>(\$18,500)</b>	<b>(\$25,142)</b>	<b>(\$27,000)</b>	<b>\$20,179</b>	<b>(\$17,000)</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  
2003-2004 Final Budget  
Student Aid Fund (Fund 7) - Skyline College**

	<b>2001-02 Adoption Budget</b>	<b>2001-02 Actual</b>	<b>2002-03 Adoption Budget</b>	<b>2002-03 Actual</b>	<b>2003-04 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$1,446,676	\$1,855,372	\$1,906,676	\$2,316,232	\$2,616,164	86%	1
2 State Revenue	72,000	137,643	137,650	184,540	208,000	7%	2
3 Local Revenue	0	20,000	0	0	231,082	8%	3
<b>4 Total Revenue</b>	<b>\$1,518,676</b>	<b>\$2,013,015</b>	<b>\$2,044,326</b>	<b>\$2,500,772</b>	<b>\$3,055,246</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	25,000	100%	9
10 Capital Outlay	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>\$25,000</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$68,433	\$0	\$63,707	\$55,797	-2%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(27,715)	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,518,676)	(2,053,546)	(2,044,326)	(2,563,704)	(2,879,961)	102%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,518,676)</b>	<b>(\$2,012,828)</b>	<b>(\$2,044,326)</b>	<b>(\$2,499,997)</b>	<b>(\$2,824,164)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$187	\$0	\$775	\$206,082		18
19 Beginning Balance, July 1	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$187</b>	<b>\$0</b>	<b>\$775</b>	<b>\$206,082</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.

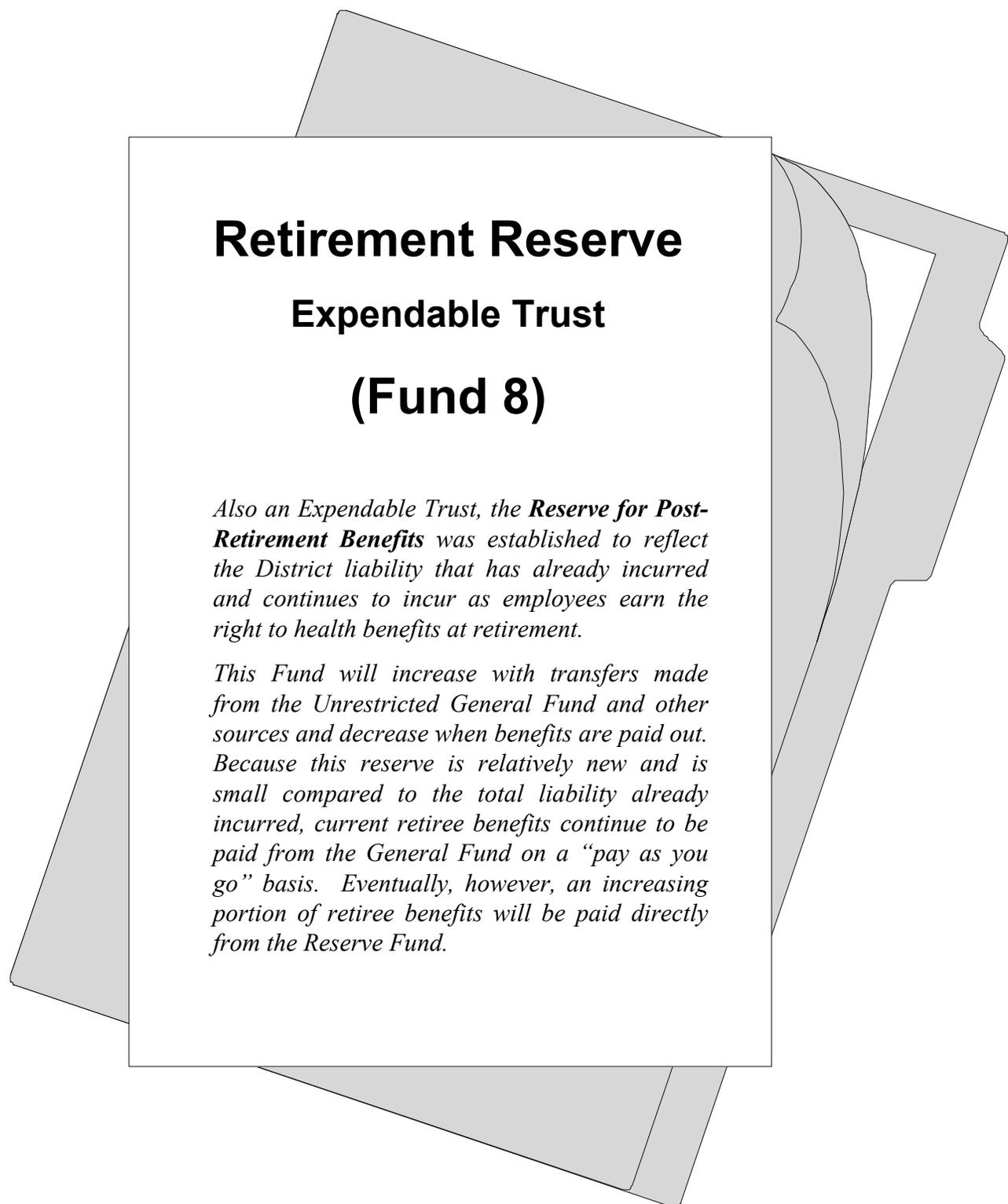
**San Mateo County Community College District**  
**2003-2004 Final Budget**  
**Student Aid Fund (Fund 7) - Districtwide**



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$3,334,295	\$4,053,475	\$4,200,000	\$4,809,264	\$5,319,519	89%	1
2 State Revenue	182,000	289,926	290,000	365,584	430,000	7%	2
3 Local Revenue	68,100	74,487	50,000	59,321	252,082	4%	3
<b>4 Total Revenue</b>	<b>\$3,584,395</b>	<b>\$4,417,888</b>	<b>\$4,540,000</b>	<b>\$5,234,169</b>	<b>\$6,001,601</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	48,000	100%	9
10 Capital Outlay	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>\$48,000</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$8,000	\$97,817	\$0	\$104,997	\$70,727	-1%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(49,071)	0	(17,848)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(3,705,290)	(4,480,050)	(4,560,000)	(5,287,488)	(5,820,246)	101%	16
<b>17 Total Transfers/Other</b>	<b>(\$3,697,290)</b>	<b>(\$4,431,304)</b>	<b>(\$4,560,000)</b>	<b>(\$5,200,339)</b>	<b>(\$5,749,519)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$112,895)	(\$13,416)	(\$20,000)	\$33,830	\$204,082		18
19 Beginning Balance, July 1	112,895	112,895	99,479	99,479	133,309		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$99,479</b>	<b>\$79,479</b>	<b>\$133,309</b>	<b>\$337,391</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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## **Retirement Reserve Expendable Trust (Fund 8)**

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

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

**2003-04 FINAL BUDGET  
RESERVE FUND FOR POST-RETIREMENT BENEFITS**

	Final Budget 2002-03	Actual 2002-03	Tentative Budget 2003-04	Final 2003-04
ESTIMATED NET BEGINNING BALANCE	\$16,139,901	\$16,139,901	\$18,186,901	\$18,441,962
ESTIMATED INCOME				
Incoming Transfers	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Interest	524,000	563,112	610,000	624,000
Investment	0	238,949	0	0
TOTAL INCOME	<u>\$2,024,000</u>	<u>\$2,302,061</u>	<u>\$2,110,000</u>	<u>\$2,124,000</u>
TOTAL INCOME & NET BEGINNING BALANCE	<u>\$18,163,901</u>	<u>\$18,441,962</u>	<u>\$20,296,901</u>	<u>\$20,565,962</u>
ESTIMATED EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ENDING BALANCE	<u>\$18,163,901</u>	<u>\$18,441,962</u>	<u>\$20,296,901</u>	<u>\$20,565,962</u>
TOTAL EXPENDITURES & ENDING BALANCE	<u>\$18,163,901</u>	<u>\$18,441,962</u>	<u>\$20,296,901</u>	<u>\$20,565,962</u>

**San Mateo County Community College District  
2003-2004 Final Budget**

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



	2001-02 Adoption Budget	2001-02 Actual	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	763,287	704,703	524,000	802,061	624,000	100%	3
4 <b>Total Revenue</b>	<b>\$763,287</b>	<b>\$704,703</b>	<b>\$524,000</b>	<b>\$802,061</b>	<b>\$624,000</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</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	\$1,228,000	\$1,228,000	\$1,500,000	\$1,500,000	\$1,500,000	100%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$1,228,000</b>	<b>\$1,228,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$1,991,287	\$1,932,703	\$2,024,000	\$2,302,061	\$2,124,000		18
19 Beginning Balance, July 1	14,207,198	14,207,198	16,139,901	16,139,901	18,441,962		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$16,198,485</b>	<b>\$16,139,901</b>	<b>\$18,163,901</b>	<b>\$18,441,962</b>	<b>\$20,565,962</b>		21

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# Supplemental Information

Page 92 – **2003-04 State Budget Chart**

Page 93 – **2003-04 Income Assumptions &  
Expenditure Plan – 2003-04 Final  
Compared to 2002-03 Final**

Page 94 – **2003-04 Income Assumptions &  
Expenditure Plan – Final Compared  
to Tentative**

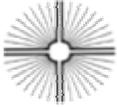
Page 95 – **FTES Analysis**

Page 97 – **History of Enrollment Fee Increases**

Page 98 – **Associated Student Body Reports**

Page 110 - **CCFS-311Q Report (Quarter ending  
6/30/03)**

Page 112 – **Cash Flow Summary (Period ending  
6/30/03)**



2003-04 Budget Deliberations for the California Community Colleges

Item	2002-03 (as enacted)	2002-03 (as revised)	2003-04 Governor's January Proposed Budget	2003-04 Governor's May Revise	Enacted Budget (AB 1765)
<b>General Apportionment</b>					
Apportionments: General Fund	1,704,396,000	1,704,396,000	1,167,413,000	1,461,345,000	1,589,149,000
Apportionments: Local Property Tax Revenues	2,013,537,000	2,013,537,000	2,157,830,000	2,131,398,000	2,121,398,000
Apportionments: Student Fees	169,421,000	169,421,000	318,501,000	260,138,000	260,138,000
<b>Total Apportionment</b>	<b>3,887,354,000</b>	<b>3,887,354,000</b>	<b>3,643,744,000</b>	<b>3,852,881,000</b>	<b>3,970,685,000</b>
<b>Categorical Programs</b>					
Academic Senate for the Community Colleges	497,000	497,000	289,000	274,000	467,000
Basic Skills and Apprenticeship	40,552,000	40,552,000	36,161,000	36,161,000	40,552,000
California Virtual University	2,900,000	0	1,597,000	1,597,000	1,347,000
Disabled Students Programs and Services	83,608,000	83,608,000	46,025,000	82,583,000	82,583,000
Economic Development	40,322,000	34,193,000	19,728,000	23,728,000	35,790,000
Extended Opportunities Programs and Services	83,695,000	83,695,000	46,074,000	82,671,000	82,671,000
CARE	12,370,000	12,370,000	6,809,000	6,809,000	12,221,000
Faculty and Staff Diversity	1,859,000	1,859,000	1,658,000	1,658,000	1,747,000
Foster Care Education Program	1,866,000	1,866,000	1,664,000	1,664,000	1,754,000
Fund for Student Success	6,233,000	6,233,000	3,116,000	3,116,000	6,158,000
Growth for Apportionments	114,308,000	114,308,000	115,697,000	120,095,000	57,900,000
Hazardous Substances	8,000,000	8,000,000	4,404,000	4,404,000	4,404,000
Instructional Equipment and Library Materials	49,000,000	17,249,000	34,727,000	17,248,000	12,471,000
Instructional Improvement	1,630,000	880,000	897,000	897,000	312,000
Matriculation	54,307,000	54,307,000	43,303,000	48,303,000	54,307,000
Partnership for Excellence	300,000,000	293,493,000	164,472,000	150,000,000	225,000,000
Part-Time Faculty Compensation	57,000,000	57,000,000	50,828,000	50,828,000	50,828,000
Part-Time Faculty Health Insurance	1,000,000	1,000,000	550,000	550,000	1,000,000
Part-Time Faculty Office Hours	7,172,000	7,172,000	3,948,000	3,948,000	7,172,000
Scheduled Maintenance/Special Repairs	49,000,000	17,248,000	34,727,000	17,248,000	12,470,000
Special Services for CalWorks Recipients	35,000,000	35,000,000	31,210,000	31,210,000	34,580,000
Student Financial Aid Administration	8,100,000	8,100,000	8,068,000	8,447,000	46,447,000
Teacher and Reading Development Partnership	5,000,000	2,268,000	2,753,000	2,753,000	3,700,000
Telecommunications and Technology Infra.	24,500,000	18,500,000	21,847,000	21,847,000	22,025,000
Transfer Education and Articulation	1,974,000	1,974,000	1,761,000	1,761,000	1,974,000
<b>Miscellaneous (Non-program) Items</b>					
Health Fee Mandate Reimbursement	1,691,000	0	0	0	1,000
Lease-Purchase Bond Payments	36,668,000	36,668,000	55,948,000	55,039,000	55,039,000
Lottery	138,089,000	138,089,000	141,244,000	141,244,000	141,244,000
<b>Total Funding</b>	<b>5,053,695,000</b>	<b>4,963,483,000</b>	<b>4,523,249,000</b>	<b>4,768,964,000</b>	<b>4,966,849,000</b>
<b>Funded FTES</b>	1,095,114	1,095,114	1,032,912	1,092,947	1,104,943
<b>Funding per FTES</b>	\$ 4,615	\$ 4,532	\$ 4,379	\$ 4,363	\$ 4,495
<b>Student Enrollment Fee</b>	\$11/unit	\$11/unit	\$24/unit	\$18/unit	\$18/unit

**Note:** The 2003-04 budget includes a \$200 million deferral. The deferral will provide \$150 million from the general apportionment and \$50 million from Partnership for Excellence in July 2004 (rather than June 2004). These funds are reflected as part of the 2003-04 enacted budget.

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**

**2003-04 Income Assumptions and Expenditure Plan - 2003-04 Final Compared to 2002-03 Final**

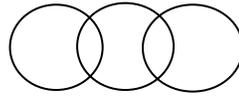
2002-03 Mid-Year Cuts = SB18X

	2002-03		2003-04		2003-04		Reason for Change
	Adopt Final	MidCuts	Tentative	Final	Change	% Change	
<b>REVENUE</b>							
1 Base Revenue	73,340,500	73,375,147	75,500,000	75,500,000	2,159,500	2.22%	Increase in FTES in 2002-03
2 Growth	0	2,179,284	0	0			
Subtotal GR		75,554,431	75,500,000	75,500,000			
3 Basic Skills	0	634,357	0	0			
4 PFE*	5,505,000	5,385,542	2,752,500	4,128,750	(1,376,250)	-25.00%	25% State reduction
5 Lottery	2,310,000	2,310,000	2,310,000	2,310,000	0		
6 State P/T Faculty Parity	1,052,000	1,052,000	946,800	946,800	(105,200)	-10.80%	10.8% State reduction
7 Apprenticeship	556,000	556,000	500,000	529,506	(26,494)	-4.77%	Discontinuance of Skyline Painters Program
8 Non-Resident	2,200,000	1,860,000	2,000,000	2,000,000	(200,000)	-9.10%	Decrease in FTES in 2002-03; rate increase
9 Interest	1,000,000	800,000	868,000	868,000	(132,000)	-13.20%	Change in interest rates and cash balance
10 Mandated Costs	750,000	337,100	124,900	124,900	(625,100)	-83.35%	Elimination health services reimbursement
11 Other	850,000	750,000	750,000	750,000	(100,000)	-11.77%	Decrease in misc. student fees and fines
12 Estimated Total Revenue	87,563,500	89,239,430	85,752,200	87,157,956	(405,544)	-0.47%	
<b>EXPENDITURES</b>							
13 Sites: Chancellor's Office	9,251,525	9,251,525	8,982,301	9,839,460	587,935	5.98%	Site reduction (excluding benefits) + Tech Support
Canada College	10,764,451	10,764,451	9,936,145	9,954,704	(809,747)	-7.52%	Site reduction (excluding benefits)
Skyline College	18,541,607	18,541,607	16,195,602	16,268,756	(2,272,851)	-12.26%	Site reduction (excluding benefits)
College of San Mateo	25,463,148	25,463,148	22,863,258	23,026,857	(2,436,291)	-9.57%	Site reduction (excluding benefits)
14 Steps/LSI adjustments	in site/bene	in site/bene	0	0			
15 Benefits/MidYrInc/Savings	12,085,354	12,085,354	13,671,167	13,721,167	1,635,813	11.92%	Increased cost of benefits
15A Retiree Benefits Only	3,588,646	3,588,646	4,650,000	4,650,000	1,061,354	22.82%	Increased cost + increased retirees
16 PERS one-time	607,000	607,000	0	0	(607,000)	-100.00%	Elimination of reserve--PERS reinstated rate
17 Formula adjustments	420,000	420,000	420,000	520,000	100,000	19.23%	Adjustments returned to sites at year-end
18 Apprenticeship	556,000	556,000	500,000	529,506	(26,494)	-4.77%	Discontinuance of Skyline Painters Program
19 Miscellaneous	546,891	546,891	575,000	575,000	28,109	4.89%	Increase in miscellaneous costs
20 Utilities	2,600,000	2,600,000	3,300,000	3,300,000	700,000	21.21%	Increased costs due to bankruptcy of Enron
21 Salary Commitments	1,172,000	1,172,000	850,000	850,000	(322,000)	-27.47%	Hourly faculty COLA reimb. to sites at year-end
22 Insurance	662,317	662,317	600,000	600,000	(62,317)	-3.41%	Insurance rate reduction
23 Consult/Legal/Election	300,000	300,000	475,000	475,000	175,000	36.84%	Increased cost of legal and multi-lingual election
24 Staff Development	330,000	330,000	370,000	370,000	40,000	10.80%	Extended Professional Development Leave
25 Tele/Soft-Hardwr Maint	532,460	532,460	564,408	564,408	31,948	5.66%	Contractual obligations for phone & computer
26 Schedule Maintenance	400,000	0	0	0	(400,000)	-100.00%	Match covered within bond projects
27 Technology Advancement	306,900	306,900	306,900	306,900			
28 Retirement Reserve Trsfr	1,500,000	1,500,000	1,500,000	1,500,000			
29 Grant/Reserve Fund	900,000	0	0	0	(900,000)		Grant reserve funds removed from budget
30 Museum of Tolerance	50,000	50,000	50,000	50,000			
31 Estimated Expenditures	90,578,299	89,278,299	85,809,781	87,101,758	-3,476,541	-3.84%	
32 Estimated Marginal Revenue/Deficit	(3,014,799)	(38,870)	(57,581)	56,198			

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT**  
**2003-04 Income Assumptions and Expenditure Plan -Final Compared to Tentative**

2002-03 Mid-Year Cuts = SB18X

	2002-03		2003-04		2003-04		Reason for Change
	Adopt Final	MidCuts	Tentative	Final	Change	% Change	
<b>REVENUE</b>							
1 Base Revenue	73,340,500	73,375,147	75,500,000	75,500,000			
2 Growth	0	2,179,284	0	0			
Subtotal GR		75,554,431	75,500,000	75,500,000			
3 Basic Skills	0	634,357	0	0			
4 PFE*	5,505,000	5,385,542	2,752,500	4,128,750	1,376,250	25.00%	Reduction decreased from 50% to 25%
5 Lottery	2,310,000	2,310,000	2,310,000	2,310,000	0		
6 State P/T Faculty Parity	1,052,000	1,052,000	946,800	946,800			
7 Apprenticeship	556,000	556,000	500,000	529,506	29,506	5.57%	State funding + Increase in reimbursements
8 Non-Resident	2,200,000	1,860,000	2,000,000	2,000,000			
9 Interest	1,000,000	800,000	868,000	868,000			
10 Mandated Costs	750,000	337,100	124,900	124,900			
11 Other	850,000	750,000	750,000	750,000			
12 Estimated Total Revenue	87,563,500	89,239,430	85,752,200	87,157,956	1,405,756	1.61%	
<b>EXPENDITURES</b>							
13 Sites: Chancellor's Office	9,251,525	9,251,525	8,982,301	9,839,460	857,159	8.71%	Move of Tech support program from campuses
Canada College	10,764,451	10,764,451	9,936,145	9,954,704	18,559	0.19%	02-03 AFT hrly COLA + managed hiring adjustments
Skyline College	18,541,607	18,541,607	16,195,602	16,268,756	73,154	0.45%	02-03 AFT hrly COLA + managed hiring adjustments
College of San Mateo	25,463,148	25,463,148	22,863,258	23,026,857	163,599	0.72%	02-03 AFT hrly COLA + managed hiring adjustments
14 Steps/LSI adjustments	in site/bene	in site/bene	0	0			
15 Benefits/MidYrInc/Savings	12,085,354	12,085,354	13,671,167	13,721,167	50,000	0.36%	Additional increased benefit costs
15A Retiree Benefits Only	3,588,646	3,588,646	4,650,000	4,650,000			
16 PERS one-time	607,000	607,000	0	0			
17 Formula adjustments	420,000	420,000	420,000	520,000	100,000	19.23%	Facility rental allocation
18 Apprenticeship	556,000	556,000	500,000	529,506	29,506	5.57%	State funding + Increase in reimbursements
19 Miscellaneous	546,891	546,891	575,000	575,000			
20 Utilities	2,600,000	2,600,000	3,300,000	3,300,000			
21 Salary Commitments	1,172,000	1,172,000	850,000	850,000			
22 Insurance	662,317	662,317	600,000	600,000			
23 Consult/Legal/Election	300,000	300,000	475,000	475,000			
24 Staff Development	330,000	330,000	370,000	370,000			
25 Tele/Soft-Hardwr Maint	532,460	532,460	564,408	564,408			
26 Schedule Maintenance	400,000	0	0	0			
27 Technology Advancement	306,900	306,900	306,900	306,900			
28 Retirement Reserve Trsfr	1,500,000	1,500,000	1,500,000	1,500,000			
29 Grant/Reserve Fund	900,000	0	0	0			
30 Museum of Tolerance	50,000	50,000	50,000	50,000			
31 Estimated Expenditures	90,578,299	89,278,299	85,809,781	87,101,758	1,291,977	1.48%	
32 Estimated Marginal Revenue/Deficit	(3,014,799)	(38,870)	(57,581)	56,198			



**No Borrowing**

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

**Actual 1993-94    Actual 1994-95    Actual 1995-96    Actual 1996-97    Actual 1997-98    Actual 1998-99    Actual 1999-2000    Actual 2000-2001    Actual 2001-2002    Actual 2002-2003**

***College of San Mateo***

Resident										
Fall & Spring	7,441	7,162	6,932	6,631	7,135	7,756	7,611	7,263	7,336	8,038
Summer	<u>618</u>	<u>636</u>	<u>626</u>	<u>625</u>	<u>764</u>	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>
Total, Resident	8,059	7,798	7,558	7,256	7,899	8,578	8,536	8,146	8,247	9,064
Total, Apprenticeship	163	125	160	157	212	209	171	173	171	165
Flex-time	30	20	21	17	12	14	15	14	10	9
Non-Resident										
Fall & Spring	257	263	252	290	370	335	360	315	327	288
Summer	<u>25</u>	<u>26</u>	<u>23</u>	<u>23</u>	<u>33</u>	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>
Total, Non-Resident	282	289	275	313	403	360	391	347	355	321

**College of San Mateo Total    8,534    8,232    8,014    7,743    8,525    9,161    9,113    8,680    8,783    9,559**

***Canada College***

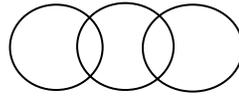
Resident										
Fall & Spring	3,128	3,026	2,982	2,787	2,752	2,773	2,816	2,988	3,358	3,489
Fall & Spring (N/C)				8	7	5	6	6	25	8
Summer (N/C)						-	-	-	-	1
Summer	<u>321</u>	<u>322</u>	<u>306</u>	<u>351</u>	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>
Total, Resident	3,449	3,348	3,288	3,146	3,076	3,125	3,181	3,375	3,775	3,964
Flex-time	8	7	8	7	7	11	11	7	4	3
Non-Resident										
Fall & Spring	134	147	158	155	190	157	152	155	152	116
Fall & Spring (N/C)				1	1	1	1	1	4	2
Summer (N/C)						-	-	-	-	-
Summer	<u>10</u>	<u>12</u>	<u>12</u>	<u>15</u>	<u>14</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>
Total, Non-Resident	144	159	170	171	205	171	164	164	169	128

**Canada College Total    3,601    3,514    3,466    3,324    3,289    3,307    3,356    3,546    3,948    4,095**

***Skyline College***

Resident										
Fall & Spring	5,204	5,269	5,182	5,155	5,318	5,541	5,470	5,222	5,780	6,372
Fall & Spring (N/C)						14	-	-	-	-
Summer (N/C)										
Summer	<u>579</u>	<u>606</u>	<u>625</u>	<u>595</u>	<u>634</u>	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,002</u>
Total, Resident	5,783	5,875	5,807	5,750	5,952	6,304	6,298	6,243	6,677	7,374
Total, Apprenticeship	6	16	20	23	32	45	43	43	42	31
Flex-time	3	8	12	12	7	10	16	10	4	4
Non-Resident										
Fall & Spring	142	111	70	83	100	121	166	203	159	154
Summer	<u>16</u>	<u>14</u>	<u>9</u>	<u>11</u>	<u>11</u>	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>
Total, Non-Resident	158	125	79	94	111	137	184	226	185	176

**Skyline College Total    5,950    6,024    5,918    5,879    6,103    6,496    6,541    6,522    6,908    7,585**



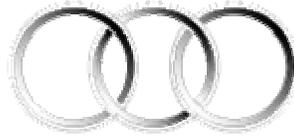
**No Borrowing**

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

	<u>Actual 1993-94</u>	<u>Actual 1994-95</u>	<u>Actual 1995-96</u>	<u>Actual 1996-97</u>	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>
<b>District</b>										
Resident										
Fall & Spring	15,773	15,457	15,096	14,573	15,205	16,070	15,897	15,473	16,474	17,899
Fall & Spring (N/C)	0	0	0	8	7	19	6	6	25	8
Summer (N/C)	0	0	0	0	0	0	0	0	0	1
Summer	<u>1,518</u>	<u>1,564</u>	<u>1,557</u>	<u>1,571</u>	<u>1,716</u>	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,494</u>
Total, Resident	17,291	17,021	16,653	16,152	16,927	18,007	18,015	17,764	18,699	20,402
Total, Apprenticeship	169	141	180	180	244	254	214	216	213	196
Flex-time	41	35	41	36	26	35	42	31	18	16
Non-Resident										
Fall & Spring	533	521	480	528	660	613	678	673	638	558
Fall & Spring (N/C)	0	0	0	1	1	1	1	1	4	2
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<u>51</u>	<u>52</u>	<u>44</u>	<u>49</u>	<u>58</u>	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>
Total, Non-Resident	584	573	524	578	719	668	739	737	709	625
<b>District Total</b>	<b>18,085</b>	<b>17,770</b>	<b>17,398</b>	<b>16,946</b>	<b>17,917</b>	<b>18,964</b>	<b>19,010</b>	<b>18,748</b>	<b>19,639</b>	<b>21,239</b>

## Chronology of the Enrollment Fee in the Community Colleges 1984-Present

Year	Fee History
Prior to 1984	No Enrollment Fee
1984-85	AB 1XX, 1984 established a mandatory enrollment fee of \$50 per semester (\$100 per year for community college students taking 6 or credit units and \$5 per unit for students taking less than 6 units). Students taking noncredit classes do not pay the fee. The fee was to sunset January 1, 1988.
1985-86	No change from prior year
1986-87	No change from prior year
1987-88	Assembly Bill 2336 extends enrollment fee through January 1, 1992
1988-89	No change from prior year
1990-91	No change from prior year
1991-92	Senate Bill 381 extends the community college enrollment fee through January 1, 1995. In addition, the bill directs the community colleges to charge an one-year surcharge of an additional \$1 per unit up to a maximum of \$10 per semester for students enrolled during the 1991-92 academic year. For 1991-92, community college students were charged \$6 per unit up to a maximum of \$60 per semester.
1992-93	Effective January 1, 1993, a separate fee of \$50 per unit, with no cap, was set for students with bachelor's degrees. In addition, the enrollment fee was increased to \$10 per unit with no cap for students not having a bachelor's degree.
1993-94	The 1993-94 Budget Act raised the enrollment fee to \$13 per unit with no cap.
1994-95	No change from prior year
1995-96	No change from prior year. The separate \$50 fee for students with bachelor's degrees sunset on January 1, 1996.
1996-97	No change from prior year
1997-98	No change from prior year
1998-99	The enrollment fee was reduced to \$12 per unit with no cap on the total.
1999-00	The enrollment fee was reduced to \$11 per unit with no cap on the total.
2000-01	No change from prior year
2001-02	No change from prior year
2002-03	No change from prior year
2003-04	The enrollment fee was increased to \$18 per unit with no cap on the total.



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**Associated Students**

**2002-03 Year-End Financial Summary**

The following information covers the period July 1, 2002 through June 30, 2003.

Total income and expenditures for the Associated Student Body (ASB) at each College for the fiscal years 2001-2002 and 2002-2003 are listed below:

<b>ASB Total Income</b>	<b>2001-02</b>	<b>2002-03</b>	<b>\$ Change</b>
Cañada College ASB	\$ 63,957	\$ 58,170	\$-5,787
College of San Mateo ASB	151,330	133,720	-17,610
Skyline College ASB	71,403	73,273	1,870

<b>ASB Total Expenditures</b>	<b>2001-02</b>	<b>2002-03</b>	<b>\$ Change</b>
Cañada College ASB	\$ 57,539	\$ 70,591	\$ 13,052
College of San Mateo ASB	178,335	116,906	-61,429
Skyline College ASB	76,539	56,790	-19,749

Activity card sales remain the major source of income for the Associated Students. Expenditures of the ASBs include normal operating expenses (office supplies, repairs, activity card expense) as well as student programs and club assistance supporting campus life.

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

<b>ASB Net Income</b>	<b>2001-02</b>	<b>2002-03</b>	<b>\$ Change</b>
Cañada College ASB	\$ 6,417	\$-12,421	\$-18,838
College of San Mateo ASB	-27,005	16,814	43,819
Skyline College ASB	-5,136	16,483	21,619

The College of San Mateo ASB operated Café International until early Summer 2002 when the District's new food service provider, Fresh & Natural, assumed managerial and operational responsibilities.

**Associated Students of Cañada College**  
**ASCC, 4<sup>th</sup> Quarter Report, Fiscal 2002/2003**

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**Summary of Activities and Events:**

The Associated Students of Canada College, along with the Office of Student Life, sponsored or co-sponsored the following events and activities for April, May and June 2003.

- Health Fair.
- PEEP Graduation.
- Eve of Academic Excellence (co-sponsored).
- End of the year tutor party for the Learning Center.
- Second Annual Graduation Party.
- Spring Fling.
- Purchased equipment to augment the existing public address system for college-wide use.
- Former NFL Football star and Gay Rights Activist, Esera Tuaolo, spoke at Cañada College's theatre to a full house.
- Continued funding to offset the cost of the monthly bus pass program for students with high need.
- Summertime BBQ.
- Finals Survival Table.
- Purchased speakers to replace the old pair in the Cafeteria.
- Executive Board Elections.
- Co-sponsored Classified Staff Fundraising Concert.

The Associated Students attended the CalSacc Conference in April and also attended the ASACC Washington, D.C. Conference, where they met with federal leaders on issues regarding Financial Aid.

They participated in Lobby Day in Sacramento and in the rally held in San Francisco to Save Community Colleges. The Associated Students visited state legislators on several occasions in Sacramento and at their local offices near Cañada College and in Palo Alto.

If you have any questions or would like additional information, please contact:

Matthew S. Friedman, Student Life Coordinator  
Cañada College (650) 306-3373

**CAÑADA COLLEGE ASSOCIATED STUDENTS**

**Balance Sheet**

**June 30, 2003**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$24,478	\$108,805	\$133,283
Bank Time Deposits	0	30,000	30,000
Total Cash	<u>\$24,478</u>	<u>\$138,805</u>	<u>\$163,283</u>
Receivables			
Miscellaneous Receivable	\$3,797	\$0	\$3,797
Loans Receivable	3,566	1,947	5,513
Total Receivables	<u>\$7,363</u>	<u>\$1,947</u>	<u>\$9,310</u>
Furniture, Fixtures & Equipment	\$33,805	\$0	\$33,805
Less Accumulated Depreciation	(28,323)	0	(28,323)
Total Furniture, Fixt., & Eqpt.	<u>\$5,482</u>	<u>\$0</u>	<u>\$5,482</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$37,323</u></u></b>	<b><u><u>\$140,752</u></u></b>	<b><u><u>\$178,075</u></u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$10,594	\$10,594
Accounts Payable	62	0	62
Club Funds	1,500	24,066	25,565
Trust Funds	181	97,697	97,879
Loan Funds	3,845	8,395	12,240
Total Liabilities	<u>\$5,588</u>	<u>\$140,751</u>	<u>\$146,340</u>
Capital			
Capital, July 1, 2002	\$44,155	\$0	\$44,155
Net Income (Loss)	(12,421)	0	(12,421)
Vending Capital	0	0	0
Capital, June 30, 2003	<u>\$31,735</u>	<u>\$0</u>	<u>\$31,735</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$37,323</u></u></b>	<b><u><u>\$140,752</u></u></b>	<b><u><u>\$178,075</u></u></b>

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending June 30, 2003**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
ATM Income	\$750	\$3,000
Vending Fees	200	2,410
Activity Card Sales	(765)	50,582
Interest	223	774
Festivals/Programs	1,329	1,403
TOTAL INCOME	<u>\$1,738</u>	<u>\$58,170</u>
<b>EXPENSES</b>		
Awards & Scholarships	\$2,000	\$3,201
Office Supplies & Services	476	2,698
Activity Card Expense	0	1,099
Conference	0	1,361
Program Expense	28,476	56,089
Administrative Expense	117	912
Other Expenditures	1,468	3,194
TOTAL EXPENSES	<u>\$32,537</u>	<u>\$68,554</u>
<b>NET INCOME FROM ASB GOVERNMENT</b>	(\$30,799)	(\$10,384)
Less Depreciation Expense	<u>(453)</u>	<u>(2,037)</u>
<b>NET INCOME</b>	<u><u>(\$31,252)</u></u>	<u><u>(\$12,421)</u></u>
 <b><u>VENDING</u></b>  		
Vending Income	\$3,603	\$16,348
Less Expense & Transfer	<u>(3,603)</u>	<u>(16,348)</u>
Net Vending Income	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Vending Capital, July 1, 2002		<u>\$0</u>
<b>Vending Capital, June 30, 2003</b>		<u><u>\$0</u></u>

**Associated Students, College of San Mateo**  
**Summary of Programs and Activities**  
**4<sup>th</sup> Quarter Report, April - June 2003**

During the fourth quarter of 2003, the Associated Students of the College of San Mateo continued to offer diverse and notable programs and events for students at the College of San Mateo, often in conjunction with campus clubs and organizations. In addition, the Associated Students provided substantial financial support for the Athletics Department team travel expenses, the Mary Meta Lazarus Child Development Center general operations and supplies expenses, and the CSM Connects Service Learning and Community Service Program. May 2003 also saw the election of a new student government for the 2003-2004 academic year.

Below is a list of the activities, events and programs that the Associated Students of the College of San Mateo (ASCSM) sponsored or co-sponsored during the fourth quarter:

**April**

- On April 2, the Associated Students sponsored an open forum on the build up of tensions in Iraq. The first half of the forum was in conjunction with San Mateo Peace Action. The second half included CSM instructors and students providing their personal opinions on the situation.
- On April 8 and 9, the CSM Health Center sponsored the Annual Health Fair. Thanks to support from the Associated Students, vendors at the fair received breakfast and refreshments on both days.
- On April 9, the CSM Ambassador Program, sponsored by the ASCSM, conducted a tour for over 60 high school seniors from Riordan High School in San Francisco.
- On April 10, the International Student Union (ISU) and the ASCSM sponsored a fundraising barbeque.
- As part of National Library Week, the Polynesian Club and ASCSM sponsored a Polynesian Cultural Dance program on April 11.
- On April 19, 26, 30 and May 10, as part of the new student Priority Enrollment Program (PEP) at CSM, the ASCSM provided lunch and campus tours for high school students who will be attending CSM.
- During Spring Fling, April 21 – 24, the ASCSM brought inflatable interactive games to the campus, sponsored a car show and held the annual Mr. and Ms. CSM Contest.
- On April 25, CSM Instructor Mohsen Janatpour presented “The Role of Abstraction in Art and Science,” a lecture and art show featuring his own art, in the CSM Theatre. The ASCSM provided marketing and media support.
- On April 25-29, the ASCSM sponsored the new CSM Model United Nations Club, also know as the Comparative Politics Union, which competed this year in the annual Model U.N. convention held in Burlingame. The CSM contingent represented the country of Nigeria, and was awarded special recognition for excellence in diplomacy.
- Between April 25 and April 27, officers of the ASCSM attended the CalSACC Spring Legislative Conference in Los Angeles.
- On Saturday, April 26, the International Student Union (ISU) hosted a Children’s Talent Showcase involving children from the local community as participants in a program of cultural enrichment.

**May**

- On May 2, the Polynesian Club and the ASCSM co-sponsored the Polynesian High School Forum, bringing Polynesian students from the Peninsula to the College for workshops aimed at encouraging them to stay in school and to stay in touch with their rich cultural heritage. The highlight of the day was a presentation of a series of Polynesian dance performances led by College of San Mateo Polynesian Club students.
- Between May 5 - 8, the ASCSM held elections to fill the student government offices for the 2003-2004 academic year. Candice Alfaro was elected President of the ASCSM, along with 21 additional student officers. Aashish Jha was elected as the Student Trustee nominee from the College of San Mateo, and he was ultimately selected by the District Student Council to serve as the Student Trustee on the SMCCCD Board of Trustees for the 03-04 year.
- On May 7, the International Student Union (ISU) and ASCSM co-sponsored a DJ Battle and Barbeque that drew students from all three campuses.
- As part of the CSM Scholarship Convocation on May 8, the ASCSM presented numerous scholarships to CSM students, and to twelve incoming high school students from Aragon, Burlingame, Capuchino, Carlmont, Half Moon Bay, Jefferson, Lowell, Mills, Peninsula, San Mateo, and South San Francisco.
- Between May 9 and May 11, Unity Among Brothers (UAB) and the ASCSM sponsored the annual UAB Basketball Tournament in the CSM Gym, bringing together athletes from all over the Bay Area. The Tournament is a fundraiser for San Mateo’s Youth Crime Prevention Program and the Twilight Basketball League.
- On May 9, the Polynesian Club and ASCSM co-sponsored “A Blazin’ Night in Polynesia,” an evening of Polynesian culture, dance, and music.
- On May 12, the ASCSM showed their appreciation to the campus community for their contributions to student life at the annual ASCSM Appreciation Luncheon.

- On May 14, Students for Justice in Palestine (SJP) and the ASCSM sponsored “The Soul of Palestine” cultural showcase, which presented Palestinian dance, food and culture to the CSM community.
- During Commencement on May 16, the ASCSM presented the Allan R. Brown Outstanding Student Service Award to three CSM students – Candice Alfaro, Colleen Azure Stinson and Bavini Hardev – for their exceptional examples of student leadership and service over the past year.
- Between May 28 and May 30, the ASCSM invited the newly elected student government officers and members of the outgoing student government to a training retreat in Pajaro Dunes, near Monterey. Participants engaged in an intensive immersion in student government, leadership and teambuilding.

As always, the Associated Students organization continues to make tremendous contributions to the life of the campus. We thank you for the opportunity to share some of these highlights with you.

Steve Robison  
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San Mateo, CA 94402  
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Fax. (650) 574-6167  
robison@smccd.net

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**

**Balance Sheet**

**June 30, 2003**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$32,062	\$0	\$32,062
Petty Cash	25	0	25
District Investment Pool	33,636	301,117	334,753
Total Cash	<u>\$65,723</u>	<u>\$301,117</u>	<u>\$366,840</u>
Receivables			
Miscellaneous Receivable	\$28,967	\$0	\$28,967
Loans Receivable	9,537	1,100	10,637
Total Receivables	<u>\$38,504</u>	<u>\$1,100</u>	<u>\$39,604</u>
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	<u>(98,635)</u>	<u>(25,389)</u>	<u>(124,023)</u>
Total Furniture, Fixt., & Eqpt.	\$15,550	\$7,054	\$22,605
<b>TOTAL ASSETS</b>	<b><u><u>\$119,777</u></u></b>	<b><u><u>\$309,271</u></u></b>	<b><u><u>\$429,048</u></u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$66,292	\$66,292
Accounts Payable	592	23,200	23,793
Club Funds	0	69,689	69,689
Trust Funds	0	160,066	160,066
Loan Funds	16,634	10,661	27,295
Total Liabilities	<u>\$17,226</u>	<u>\$329,908</u>	<u>\$347,134</u>
Capital			
Capital, July 1, 2002	\$69,261	\$0	\$69,261
Adjustment to Capital/Prior	14,996	0	14,996
Net Income (Loss)	16,814	0	16,814
Vending Capital	1,479	0	1,479
Capital, June 30, 2003	<u>\$102,551</u>	<u>\$0</u>	<u>\$102,551</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$119,777</u></u></b>	<b><u><u>\$329,907</u></u></b>	<b><u><u>\$449,684</u></u></b>

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending June 30, 2003**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
Activity Card Sales	(\$15,060)	\$98,615
ATM	750	3,000
Concessions	0	2,714
Interest	2,704	7,587
Unrealized Gain from Investments	8,079	8,079
Rec/Game Room	1,100	3,904
Miscellaneous Income	1,140	3,514
Commission - Pepsi Cola	2,006	4,569
Food Sales (Non-taxable) - Café International	0	1,738
TOTAL INCOME	\$719	\$133,720
<b>EXPENSES</b>		
Activity Card Expense	\$3,890	\$6,128
Café International Expense	3,456	4,939
Office Supplies	2,159	3,538
Operating Expense	27	1,373
Student Assistants	18,821	60,710
Equipment Repairs & Rental	1,842	2,251
Concessions Expense	0	2,074
Programs	17,813	24,646
TOTAL EXPENSES	\$48,007	\$105,658
<b>NET INCOME SUBTOTAL</b>	(\$47,288)	\$28,062
Less Depreciation Expense	(1,555)	(9,075)
Less Depreciation Expense - Café International	(569)	(2,173)
<b>NET INCOME</b>	(\$49,412)	\$16,814
<b><u>VENDING</u></b>		
Vending Income	\$21,306	\$48,984
Less Expense & Transfer	(21,123)	(48,984)
Net Vending Income	\$183	\$0
Vending Capital, July 1, 2002		\$1,479
<b>Vending Capital, June 30, 2003</b>		<b>\$1,479</b>

## **Associated Students of Skyline College Summary of Programs and Activities 4<sup>th</sup> Quarter Report, April – June 2003**

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:

- CALSACC
- Campus Auxiliary Services Advisory Committee
- Calendar Committee
- College Council
- Commencement Committee
- Curriculum Committee
- District Auxiliary Services Advisory Committee
- District Associated Students Governing Board
- District Shared Governance Council
- Health and Safety Committee
- Honors Celebration Planning Committee
- Planning and Budget Committee
- Student Union Planning Committee
- Strategic Planning Taskforce
- WASAC Accreditation Committees
- SAIF Committee
- Ed Policy Committee

***Student Handbook and Academic Planners:*** The ASSC continues to work with the Student Activities Office to distribute the Student Handbooks. The 2003 – 2004 Student Handbook is available starting in August 2003.

***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 ASSC continues to produce Student ID Cards for the student body. The ASSC continues to work with the Public Information Office to create Identification Cards for faculty and staff.

***Skyline Organizations and Club SOCC (formerly Inter Club Council):*** 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.

### ***Program and Events:***

**April 28-May 2, 2003, Spring Fling:** End of the year celebrations for the students, included the following events:

Monday through Friday - Cotton candy and snow cones were given to students.

Wednesday - Bunjee run and a football game were held at the field, with ASSC members competing against the faculty and staff of Skyline College.

Thursday - Bouncy boxing, baseball and football toss and a soccer field goal game were set up on the quad for students. Approximately 200 students attended the event each day.

**April 28-May 2, 2003, Elections:** The ASSC held Elections on these days, with Skyline clubs, GSA, Journalism and Japanese Anime, manning the polls. Thanks go to Krystal Gallagher, Michael Holder and Luzmaria Maldonado for their hard work in counting the ballots.

**Women's History Month:** Geneva Jones, with the help of Hamish Kumaran and Michael Holder, showed a film on the importance of Women's History Month and also made a poster that was hung up in the cafeteria.

**15<sup>TH</sup> Annual Basketball Tournament:** The ASSC sponsored the Skyline College team with \$235. The proposal was given by Salah Webb.

**May 5, 2003, Cinco De Mayo:** La Raza Unida made this a very special event by educating students and faculty, which helped make it an enjoyable event. The ASSC donated \$1,400 and co-sponsored the event that included Aztec Dancers, live Banda music and food.

**May 5, 2003, Jimmy Santiago Baca Conference:** The ASSC helped fund this event with \$3,000, which was put on by the Puente Program. Jimmy Santiago Baca is a writer who struggled as a young child and later became an excellent writer.

**May 9, 2003, Local Rally in S.F.:** The ASSC outreached for this event by posting fliers. Students who went carpooled.

**Athletic Department's Spring Banquet:** The ASSC helped fund this event with \$600. It takes place at the end of the year and was proposed to the council by Tony Rafetto.

**May 14, 2003, End of The Year Celebration:** The ASSC celebrated for all the hard work that had been done this year. The ASSC also threw a baby shower for Joey Sarsour and his fiancé and wished them luck with their new baby twins.

**May 15, 2003, Honors Ceremony:** Students and members of the ASSC assisted the Student Activities Office with the facilitation of the Honor's Celebration, Donor Reception and Main Reception.

**May 23, 2003, Graduation:** Members of the ASSC assisted the Student Activities Office with the facilitation of the Commencement Reception and volunteered as ushers for the Ceremony.

### *Conferences*

The ASSC sent five representatives to the **National Conference on Student Services and Leadership** in Atlanta, Georgia on April 11-15, 2003. The representatives, Kiiasha David, Hamish Kumaran, Marilyn Mascarinas, Kyle Moreles and Hien Kieu, participated in workshops on leadership development, program planning and development, outreach and recruitment of student volunteers.

If you need additional information or have any questions about this report, please contact me.

Amory Nan Buisch  
Coordinator of Student Activities  
Skyline College  
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Email: Buisch@smccd.net

**SKYLINE COLLEGE ASSOCIATED STUDENTS**

**Balance Sheet**

**June 30, 2003**

	<u><b>OPERATIONS</b></u>	<u><b>RESTRICTED</b></u>	<u><b>TOTALS</b></u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$103,788	\$166,196	\$269,984
Petty Cash	25	0	25
Bank Savings	0	110,496	110,496
Total Cash	<u>\$103,813</u>	<u>\$276,692</u>	<u>\$380,505</u>
Receivables			
Miscellaneous Receivable	\$126,326	\$0	\$126,326
Loans Receivable	16,882	0	16,882
Total Receivables	<u>\$143,207</u>	<u>\$0</u>	<u>\$143,207</u>
Furniture, Fixtures & Equipment	\$67,488	\$0	\$67,488
Less Accumulated Depreciation	(65,777)	0	(65,777)
Total Furniture, Fixt., & Eqpt.	<u>\$1,711</u>	<u>\$0</u>	<u>\$1,711</u>
<b>TOTAL ASSETS</b>	<b><u>\$248,731</u></b>	<b><u>\$276,692</u></b>	<b><u>\$525,423</u></b>
 <b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$50,923	\$50,923
Accounts Payable	3,750	0	3,750
Club Funds	37,982	64,706	102,688
Trust Funds	68,032	157,989	226,022
Loan Funds	0	3,074	3,074
Total Liabilities	<u>\$109,764</u>	<u>\$276,692</u>	<u>\$386,457</u>
Capital			
Capital, July 1, 2002	\$301	\$0	\$301
Adjustment to Capital	(301)	0	(301)
Net Income (Loss)	16,484	0	16,484
Vending Capital	122,483	0	122,483
Total Capital, June 30, 2003	<u>\$138,967</u>	<u>\$0</u>	<u>\$138,967</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$248,731</u></b>	<b><u>\$276,692</u></b>	<b><u>\$525,423</u></b>

**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending June 30, 2003**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
Activity Card Sales	(\$65)	\$72,890
Interest	14	293
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	10	90
TOTAL INCOME	(\$41)	\$73,273
<b>EXPENSES</b>		
Awards & Scholarships	\$7,818	\$7,818
General Fund	4,382	5,275
Office Supplies	1,014	1,545
Publicity	334	558
Activity Card Expense	9,458	18,396
Other Expenditures	4,486	20,995
TOTAL EXPENSES	\$27,491	\$54,586
<b>NET INCOME FROM ASB GOVERNMENT</b>	(\$27,531)	\$18,688
Less Depreciation Expense	(437)	(2,204)
<b>NET INCOME</b>	<b>(\$27,968)</b>	<b>\$16,484</b>
<b><u>VENDING</u></b>		
Vending Income	(\$11,698)	\$5,193
Less Expense & Transfer	0	0
Net Vending Income	(\$11,698)	\$5,193
Vending Capital, July 1, 2002		\$117,290
<b>Vending Capital, June 30, 2003</b>		<b>\$122,483</b>

**Fiscal Year 2002-2003**  
**District:(370)SAN MATEO Quarter Ended: (Q4) June 30, 2003**  
**Certified Date:19-Aug-03 02:25 PM**

**I. Historical and Current Perspectives of General Fund (Unrestricted and Restricted):**

<u>Annual</u>	As of June 30 for fiscal year (FY) specified.			
	FY99-00	FY00-01	FY01-02	FY02-03
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8800)	90,176,343	98,850,255	106,863,685	108,330,923
<b>Other Financing Sources</b> (Objects 8900)	913,993	945,634	684,017	401,770
<b>General Fund Expenditures</b> (Objects 1000-6000)	86,850,332	92,366,961	99,605,383	104,427,235
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)	4,340,910	7,342,801	5,860,275	4,162,196
<b>Reserve for contingency</b> <b>Unrestricted</b>	0	0	0	3,767,728
<b>Reserve for contingency</b> <b>Total</b>	0	0	0	3,767,728
<b>General Fund Ending Balance</b> <b>Unrestricted</b>	7,905,697	7,976,057	9,926,897	5,864,741
<b>General Fund Ending Balance</b> <b>Total</b>	8,079,953	8,166,080	10,248,124	6,623,658
<b>Prior-Year Adjustments</b>	0	0	0	0
<b>Attendance FTES</b>	18,477	19,287	16,784	20,417
<u>Quarter</u>	For the same quarter to each fiscal year (FY) specified			
	FY99-00	FY00-01	FY01-02	FY02-03
<b>General Fund Cash Balance</b> (Excluding investments)	14,832,595	20,462,141	15,611,757	22,972,375

**II. General Fund (Unrestricted and Restricted) Year-To-Date Revenues and Expenditures:**

	Total Budget (Annual)	Actual (Year-to-Date)	Percentage %
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8000)	108,330,923	108,330,923	100.00
<b>Other Financing Source</b> (Objects 8900)	401,770	401,770	100.00
<b>General Fund Expenditures</b> (Objects 1000-6000)	104,427,235	104,427,235	100.00
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)	4,162,196	4,162,196	100.00

**III. Has the district settled any employee contracts during this quarter?** Yes  No  **If yes, complete the following:** (If multi-year settlement, provide information for all years covered)

**Salaries**

Contract Period Settled (Specify)	Management		Academic(Certificated)		Classified	
	Total Salary	Cost-Increase %*	Total Salary	Cost-Increase %*	Total Salary	Cost-Increase %*
Year 1	0		0		0	
Year 2	0		0		0	
Year 3	0		0		0	

\* As specified in collective bargaining agreement.

**Benefits**

Contract Period Settled	Management Total	Academic Total	Classified Total
Year 1	0	0	0
Year 2	0	0	0
Year 3	0	0	0

Include a statement regarding the source of revenues to pay salary and benefit increases, e.g., from the district's reserves, from cost-of-living, etc.



**San Mateo County Community College District**  
**DISTRICT CASH FLOW SUMMARY**  
**FOR THE QUARTER ENDING JUNE 30, 2003**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>SELF- INSURANCE 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>	<b>12,344,804.03</b>	<b>3,266,952.57</b>	<b>486,851.32</b>	<b>6,689,485.24</b>	<b>195,073.15</b>	<b>328,842.23</b>	-
<b>Cash inflow from operations:</b>							
Year-to-date Income	89,162,255.37	19,570,437.64	82,188.31	111,795,840.71	653,772.32	5,339,165.92	2,302,061.37
Accounts Receivable	2,358,060.58	478,098.34	530.90	142,199.26	4,880.22	(187,551.31)	(159,625.11)
Deferred Income	306,659.66	(1,024,260.33)		(58,734.29)	(34,233.00)	67,682.80	
Cash awaiting for deposit	231,221.50	(179,392.41)		(124,644.12)	(821.80)	210.19	
<b>Total Income</b>	<b>104,403,001.14</b>	<b>22,111,835.81</b>	<b>569,570.53</b>	<b>118,444,146.80</b>	<b>818,670.89</b>	<b>5,548,349.83</b>	<b>2,142,436.26</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	89,456,683.36	19,132,747.91	123,108.97	22,067,541.41	726,250.90	5,305,336.00	-
Advances / Prepaid	296,353.54	8,191.15		-	-		
Account Payable	(5,217,783.40)	435,048.15	(53,230.00)	(995,430.68)	52,240.03	115,327.60	-
<b>Cash Balance From Operations</b>	<b>19,867,747.64</b>	<b>2,535,848.60</b>	<b>499,691.56</b>	<b>97,372,036.07</b>	<b>40,179.96</b>	<b>127,686.23</b>	<b>2,142,436.26</b>
<b>Other Cash inflow</b>							
TRANS	-						
County Wired Transfer In							
<b>Beg. Investment Balance</b>							
LAIF Balance	1,068,105.76						2,147,686.05
County Pool - TRANS Bal.							
County Pool Balance	1,163,957.06						13,548,370.61
Special Bond				5,000.00			
C.O.P.	-						
<b>Total Beg. Balance</b>	<b>2,232,062.82</b>			<b>5,000.00</b>			<b>15,696,056.66</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	89,106.68						190,211.62
County Pool - TRANS Bal.							
County Pool Balance	1,205,469.34						17,409,332.13
Special Bond				5,000.00			
C.O.P.	-			-			
<b>Y.T.D. Balance</b>	<b>1,294,576.02</b>			<b>5,000.00</b>			<b>17,599,543.75</b>
Net Cash changes from Investment	937,486.80			-			(1,903,487.09)
Net changes from unrealized gain / (loss)	(353,813.45)	(14,894.38)	(5,335.69)	(203,119.25)	1,956.71	1,764.57	(238,949.17)
Cash Balance in County Treasury	20,451,420.99	2,520,954.22	494,355.87	97,168,916.82	42,136.67	129,450.80	0.00
<b>Net Cash (Excluding TRANS)</b>	<b>20,451,420.99</b>	<b>2,520,954.22</b>	<b>494,355.87</b>	<b>97,168,916.82</b>	<b>42,136.67</b>	<b>129,450.80</b>	<b>0.00</b>