

# San Mateo County Community College District

## 2004-2005 Final Budget Report



*Proposed Student  
Support & Community  
Service Center &  
Science Building  
Annex*



*Proposed  
Library/Learning  
Resource Center*



*Proposed  
Science Building*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

*College Vista,  
Proposed Faculty  
& Staff Housing  
Complex*

San Mateo County  
Community College District

**2004-05 Final Budget Report**

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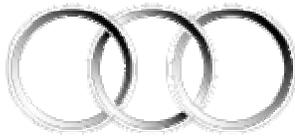
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Kathy Blackwood, *Chief Financial Officer*

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**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

Dear Colleagues,

As most of you are aware, the process for developing the District's 2004-05 fiscal-year budget began many months ago, in the fall of 2003. During that time, a dedicated group of faculty, staff, and administrators—the District Budget and Finance Committee—worked diligently to review and analyze the complex financial, demographic and political parameters that go into crafting our budget. The Colleges and departments, too, worked tirelessly to develop their budgets within the constraints of what has been yet another difficult year for public education financing. I thank each and every one of these groups for their efforts on behalf of our District.

For the most part, we are pleased that the Governor and Legislature were able to provide community colleges with small increases in the funding base and the enrollment growth allowance. With the exception of Partnership for Excellence, categorical programs that were in jeopardy of losing special funding status were ultimately preserved as categorical programs. On the other hand, we are disappointed that the Governor chose to give funds for instructional equipment with one hand while vetoing a like amount from Partnership for Excellence with the other. Similarly, we are disappointed that our students continue to bear the burden of a large percentage increase in student fees. These situations only exemplify the precarious climate of public education financing in California today.

On a brighter note, it is hard to miss the holes and dust clouds appearing around our college campuses. I hope you, too, see these as signs of positive change and are as excited as I am about the prospect of having new, state-of-the-art facilities on each of our campuses. Much of the new construction is funded by bond funds, and we thank the community we serve for their support of our bond measure.

Lastly, looking beyond the numbers of this budget document, I hope the reader will recognize and celebrate the many wonderful instructional and student service programs offered at our Colleges, provided by a highly dedicated faculty and staff.

All my best,

Ron Galatolo  
Chancellor

# San Mateo County Community College District 2004-05 Final Budget Report

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## 2004-05 FINAL BUDGET

Last year the California Legislature approved the 2003-04 budget 45 days after the legal deadline to do so. This year, despite promises to *terminate* the persistent budget delay, the California Legislature passed the 2004-05 budget 44 days after the legal deadline. It may be an improvement, but with an expected \$8 billion budget deficit in 2005-06, it is likely that Mr. Budget Delay *will be back* again next year.

The California Community College portion of the State budget looks much like it did when the District's Tentative Budget was presented to the Board of Trustees in June. The major items of importance are as follows:

- 2.41% COLA
- 3.65% Growth
- 1.66% Categorical growth
- \$80 million for Equalization
- \$27 million for Instructional Equipment and Scheduled Maintenance
- \$26 per unit student fee
- No differential fee for BA degree students
- Partnership for Excellence (PFE) folded into apportionment base BUT no other categorical program will be folded in.
- \$31.4 million PFE vetoed by Governor

The State's final budget is somewhat better than anticipated when the District's Tentative Budget was developed. However, there are a few major implementation unknowns that may still impact the District.

The best news for the District is that there will be no differential fee for baccalaureate degree holders. Based on past experience, a

differential fee would have certainly resulted in significant enrollment decline and loss of revenues. Still, the 44% increase in the base tuition fee, over and above the 66% increase the year before, places a large burden on community college students. Additionally, since only 2% of the fee increase is retained by community colleges, the increase primarily benefits the State budget. In contrast, the University of California and California State Universities keep 100% of their fee increases.

The final State budget is better than that proposed earlier because, other than Partnership for Excellence, no categorical program apportionments will be "folded in" to the apportionment base. This action will help preserve the fiscal integrity of the categorical programs and lessen encroachment on local property taxes. In a disappointing move, the Governor vetoed \$31.4 million of Partnership for Excellence funding. The funding veto further erodes the ability to improve community college outcome measures. Additionally, the veto of these funds could nearly cancel out any financial gain San Mateo County Community College District might realize from equalization funding.

Some important budget language issues still remain. Not until budget enabling *trailer* legislation is interpreted and implemented by the State Chancellor's Office will the District understand the precise impact of folding

Partnership for Excellence funds in to the apportionment base or the impact of equalization funding. Regardless of the implementation language, the marginal effect on 2004-05 is expected to be minimal. Of greater concern is the language's bearing on future years. Depending upon how the language is crafted and subsequently interpreted, the District could lose potentially millions of dollars in local property taxes.

In summary, the community colleges and the District probably fared as well as could have been expected under the circumstances. With the participation and assistance of the District's Budget and Finance Committee, the District was able to project and prepare reasonably well for this budget year. With the exception of the unknowns noted above, the most immediate financial challenge for the District is to complete the collective bargaining process and bring a closure to the District's largest expense category—compensation.

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### **STATE BUDGET SUMMARY**

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The year leading up to the passage of the State budget was a tumultuous one, beginning with a continuing recession and including the recall of Governor Gray Davis and the election of Governor Arnold Schwarzenegger. Shortly after the election, the State operating deficit was estimated to be \$14 billion, and the inherited debt was roughly \$22 billion.

Governor Schwarzenegger obtained voter approval of a \$15 billion economic recovery bond to refinance the State's debt and a constitutional amendment requiring a balanced budget. California's economy is showing signs of economic recovery. The State's ongoing deficit has been partially reduced through negotiations and deals reached between the Governor and major constituency groups, including an agreement reached with K-12 organizations regarding the Proposition 98 funding guarantee—the legislation that establishes minimum funding levels for both K-12 and community colleges.

Normally, under Proposition 98, funding for K-12 and community colleges in 2004-05 would have grown by \$4 billion due to increasing enrollment and growth in per capita personal income (\$2 billion) and a “maintenance factor” deferred by the Legislature in 2001-02 and 2002-03 (another \$2 billion). However, without consulting with community colleges, the Governor negotiated with K-12 leaders to postpone the \$2 billion maintenance factor, thereby “rebasing” K-14 education funding. By 2007-08 spending is estimated to return to the level that would have been required had “rebasing” of the guarantee not taken place. However, funding shortfalls along the way will never be repaid, and the total cost to education during that period is expected to exceed \$10 billion.

Governor Schwarzenegger's initial 2004-05 spending plan was released on

January 9, 2004. Of major significance to community colleges was a proposed increase in student enrollment fees from \$18 to \$26 per unit (a 44% increase) and a “differential fee” of \$50 per unit (a 178% increase from \$18 per unit) for baccalaureate and other advanced degree holders. A history of community college enrollment fees can be found on Page 80.

The Governor’s May revision of the budget did not appear to be significantly different from the January budget proposal. However, for the first time, the Governor proposed to shift \$492.6 million from property taxes, monies previously designated for community colleges, to local governments. The Governor promised an equal amount of State Apportionment. The transfer proposal survived the legislative process and, as a result, the San Mateo County Community College District could become, for a period of time, partially reliant on State general fund apportionment, interrupting the District’s self-supporting status. The District is currently funded primarily by local property taxes, which is a considerably more stable funding source than the politically and economically volatile State apportionment.

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### SPECIFICS OF COMMUNITY COLLEGE BUDGET

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The major components of the California Community College budget, as finally passed

by the Legislature on July 29, 2004, and signed by the Governor on July 31, 2004, are outlined below:

- **Fees** – Increase student enrollment fees from \$18 to \$26 per unit. The “differential” fee proposal was defeated.
- **COLA** – The budget includes a statutory base revenue COLA of 2.41%.
- **Growth** – The proposed budget includes funded enrollment growth of 3% to provide access for an additional 32,000 community college students. Additional growth of .65% was provided for districts with overcap FTES in 2003-04. Growth of 1.66% was also provided for selected categorical programs.
- **Equalization** – The budget includes \$80 million to increase funding per FTES among districts below the Statewide average (full funding would cost more than \$200 million). Funding is proposed to be ongoing, and because San Mateo County Community College District’s funding per student is below the Statewide average, the District will be eligible for receiving an allocation.
- **Partnership for Excellence (PFE)** – The Governor vetoed \$31.4 million of PFE funding. This will result in a \$576,000 reduction to this District’s funding, which almost offsets any anticipated gain from Equalization.
- **“Folding in”** – Several categorical programs were proposed to be added to each district’s base revenue limit. Only the “folding in” of PFE was ultimately approved. Adding categorical programs to the base revenue limit is not beneficial to this

District because it reduces the availability of local property taxes to the District. If language is implemented as intended, the San Mateo County Community College District's PFE will not be "folded in" to the base.

- **Categorical Consolidation** – Several specially funded programs were proposed to be consolidated into a block grant. The consolidation proposal did not survive the budget process.
- **Financial Aid** – The budget preserves the funds provided in the 2003-04 Budget Act for financial aid services to students and provides an additional \$492,000 for financial aid administration due to an increased estimate of the number of Board of Governors Fee Waiver recipients.
- **Redirection of Freshman to UC/CSU** – Because of the proposed reductions at the University of California and California State Universities, the Governor's budget proposal included a 10% reduction of freshman admissions in those systems. Successful completion of lower-division requirements at the community college would have guaranteed admission to CSU or UC. The legislative budget subcommittees voted to restore funding, making CSU and UC fee increases unnecessary and specifying that the systems enroll the students that were to be redirected to community colleges. The dual admission program survived, however, as a voluntary program. Students entering the dual admissions program in the 2004-05 year will have their fees waived regardless of need.
- **Capital Outlay** – The proposed budget includes \$618 million for new and previously approved capital

outlay projects. Passage of Proposition 55 (School Facilities Bond) provided \$920 million to community colleges. Of that amount, approximately \$40 million is scheduled for San Mateo County Community College District projects.

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## SMCCCD BUDGET PLANNING

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The District Committee on Budget and Finance, a subcommittee of the District Shared Governance Committee, met twice each month during 2003-04. Members of the Committee are: Candace Alfaro (Associated Students CSM), Rick Ambrose (CSM Academic Senate), Anyta Archer (Skyline CSEA), Kathy Blackwood (Chief Financial Officer; Chair), Eloisa Briones (Skyline Business Officer), Richard Claire (Cañada Academic Senate), Bob Domenici (Cañada Business Officer), Jim Keller (Executive Vice Chancellor), John Kirk (AFT), Marilyn Mascarinas (Skyline Associated Students), Virgil Stanford (CSM Dean of Administrative Services), Jozsef Veres (AFSCME), Terry Watson (Cañada CSEA), Linda Whitten (Skyline Academic Senate), and Nancy Witte (CSM CSEA).

In October 2003, the District Committee on Budget and Finance began discussing the potential impact of the "folding in" of Partnership for Excellence funds into the base apportionment. Budget scenarios were prepared that illustrated how "folding in" \$4 million in PFE funds, as well as a projected

5% decline in enrollment during 2003-04 and a 2% revenue COLA, could affect the District’s budget. Presentations were made to various groups throughout the District, ranging from College Budget Committees to the District Shared Governance Committee.

Following announcement of the Governor’s January budget proposal, revised scenarios were prepared that included a decline in projected revenue COLA from 2% to 1.84% and the “folding in” of Partnership for Excellence funds and funds from five additional programs to the base revenue limit. The scenarios also included more favorable enrollment information based upon the actual results from Summer and Fall 2003.

The more favorable scenario, which accounted for a 2.5% enrollment decline for 2003-04 and 1.84% revenue COLA, resulted in a marginal budget deficit of \$500,000. A worse case scenario, based on no revenue COLA and a 5% enrollment decline, resulted in a marginal deficit of \$5.8 million. These and other scenarios were presented to the Board of Trustees at a special meeting on February 3, 2004.

After considerable deliberation, the Committee recommended that the District base its budget planning efforts for 2004-05 on the more favorable scenario and develop a contingency plan based upon a less favorable scenario. A worst case contingency plan included identification of a temporary funding source that would give the District time to

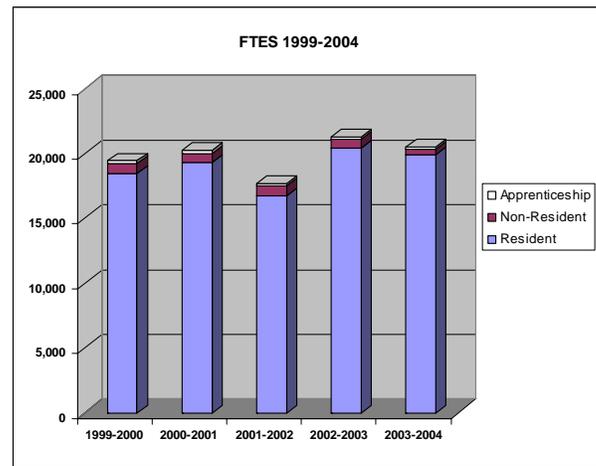
plan based on more catastrophic budget parameters.

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## ENROLLMENT

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Final FTES data for 2003-04 indicated a 3.5% decline from 2002-03. A detailed historical chart of FTES is located on Page 81. The figures do not include any “borrowing” or “payback” adjustments associated with FTES claims submitted to the State. The following chart provides a five-year history of FTES:




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## 2004-05 UNRESTRICTED GENERAL FUND

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The Unrestricted General Fund represents approximately 33% of the District’s total budget. The essential elements of the District’s Unrestricted General Fund include beginning balance, budgeted revenue, and budgeted expenditures.

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### 2004-05 BEGINNING BALANCE

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The beginning balance, in the amount of \$9,747,690, includes specific projects and activities of the 2003-04 year that have been carried over into the new fiscal year as committed to those purposes. The beginning balance also includes the District's 4% contingency reserve and the 2003-04 site ending balances. The table below details the components of the District's 2004-05 beginning balance:

Project/Activity	Ending Balance
<b>Professional Development</b>	\$174,887
<b>Program Improvement</b>	56,879
<b>Staff Development</b>	12,793
<b>Miscellaneous Designated Carryover Funds:</b>	
Managed Hiring Obligations	1,093,210
Payroll Conversion Project	370,000
Duplicating Equip. Upgrade	27,979
Video Conference	19,503
Program Improvement	4,811
Faculty Internet	15,563
Facilities One-Time	885
SFSU/Cañada Project	11,633
Faculty Computer Funding	18,089
Pacific Heights Project	15,969
PFE One-Time	56,483
Skyline Computer Project	60,000
CSM High Tech Program	86,053
HAZMAT Project	8,227
<b>Apprenticeship</b>	223,032
<b>Contingency Reserve (4%)</b>	3,589,292
<b>Site Prior Yr Commitments</b>	316,849
<b>Other Carryover</b>	316,532
<b>Revolving Account</b>	50,100
<b>Unrestricted Balance</b>	1,113,729
<b>Site Ending Balances:</b>	
Cañada	752,516
CSM	692,316
Skyline	705,886
District Office	154,471
<b>TOTAL</b>	<b>\$9,947,690</b>

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### 2004-05 BUDGETED REVENUE

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Revenue assumptions based upon the Governor's May revise were presented to the Board on June 23, 2004. Changes to the tentative budget, as a result of the approved State budget, are noted within the appropriate categories below:

#### **Base Revenue** **\$79,009,300**

By far the largest single component of District revenue (about 87%), Base Revenue is determined under the California Community College program-based funding formula (California Code of Regulations §58700). Elements of the computation include California resident attendance in credit and noncredit courses approved by the Chancellor's Office, new and continuing students, and assignable square feet. The revenue limit includes the State's 2.41% COLA. Also included in base revenue is estimated Educational Revenue Augmentation Funding (ERAF) of \$317,000 and enrollment fee income of \$7,232,000.

#### **Equalization** **\$779,600**

Equalization revenue in the amount of \$80 million Statewide has been added in 2004-05 to those Districts that are below the Statewide funding average. The San Mateo County Community College District is below the Statewide funding average and has received an estimate of \$779,600 for 2004-05. Full

funding of the equalization proposal would cost the State more than \$200 million for all districts affected.

**Partnership for Excellence            \$3,552,400**

Partnership for Excellence revenue for 2004-05 represents a 14% reduction from 2003-04 for the San Mateo County Community College District due to the Governor's veto of \$31.4 million for this program. As previously indicated, for most districts, Partnership for Excellence funding will be folded-in to the base revenue limit. Because SMCCCD is considered a self-supporting district, language exists in the budget act to exclude the folding in of PFE revenue.

**Lottery                                        \$2,400,000**

Lottery revenue for 2004-05 is estimated at \$2,400,000 based upon projected receipts for 2003-04. Proposition 20—approved by the voters in 2000—restricts a certain portion of this lottery funding for the purchase of instructional materials. The lottery funds restricted for instructional materials are part of the Restricted General Fund. The chart on Pages 101-102 details 2003-04 weekly lottery sales. The budgeted revenues for the District includes both general lottery revenue and Proposition 20 instructional materials revenue.

**PT Faculty Compensation            \$1,238,500**

State part-time faculty parity revenue reflects the District's estimate of \$938,500.

Added to this estimate is the expected reimbursement, in the amount of \$300,000, for part-time faculty office hours and medical reimbursement.

**Apprenticeship                            \$356,000**

Apprenticeship income is based on the prior year's enrollment and program changes. State revenue is received at a rate of \$4.86 per instructional hour. Current Apprenticeship programs include automotive technology at Skyline College and electrician, plumbing, and sprinkler fitters programs at College of San Mateo.

**Non-Resident Tuition                    \$1,650,000**

The non-resident tuition estimate includes a decrease in the rate from \$174 to \$168 per unit (calculated based on State parameters and approved by the Board on January 28, 2004) and takes into account a 17% decline in non-resident FTES during the 2003-04 year. The decline is attributed to several factors, including new regulations on student visas.

In addition to the non-resident tuition fee decrease, the Board also approved a reduction in the capital outlay recovery fee assessed to foreign students from \$7 to \$3 per unit (also based on State parameters). The revenue from the recovery fee is budgeted in the Capital Projects Fund.

**Interest Income                            \$700,000**

Interest income is estimated at \$700,000. Due to the shift in property taxes to local

governments, the District is estimating approximately \$80,000 less interest than was received in 2003-04.

The District maintains cash balances 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.

As a self-supporting district, SMCCCD depends primarily on property taxes as its main source of funding. These funds are received from the County twice each year, shortly after the two taxpayer deadlines (December and April). The District borrows, through the use of Tax Revenue Anticipation Notes (TRAN), which provide the means for necessary cash flow during the year prior to the receipt of property tax revenue in December. The investment of these funds contributes to interest income.

**Mandated Cost Reimbursement                    \$0**

The District is eligible to be reimbursed for most of the expenditures it incurs as a result of State mandated programs. One example is mandated costs related to labor negotiations.

The State budget continues indefinite deferral for all education mandates. The District continues to file claims of all eligible expenditures for possible future reimbursement to the District. In prior years,

the District has received approximately \$125,000 in Mandated Cost revenue.

**Miscellaneous Income                                \$526,100**

This category includes a combination of various sources of income, including miscellaneous student fees, facilities rental income, and cosmetology sales. Miscellaneous income has been reduced from a budgeted level of \$750,000 in 2003-04. The reduction is due to an accounting procedural shift of parking fine revenue from the Unrestricted General Fund to the Parking Fund.

**Unrestricted General Fund Summary**

Based upon the above changes, the total revenue for the Unrestricted General Fund amounts to \$89,732,300—a decrease of \$1,227,700 from the tentative budget estimate of \$90,960,000. The decrease is partially a result of Legislative action which resulted in Matriculation funds not being “folded in” to base revenue.

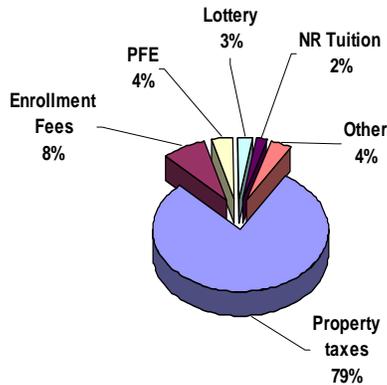
The combined beginning balance and total revenue projections for the 2004-05 Final Budget are:

<b>Beginning Balance</b>	\$9,947,690
<b>Revenue:</b>	
Base Revenue	\$79,009,300
Partnership for Excellence	3,552,400
Basic Skills	300,000
Lottery	2,400,000
Part-time Faculty Comp.	1,238,500
Apprenticeship	356,000
Non-Resident Tuition	1,650,000
Interest Income	700,000

Mandated Cost Reimb.	0
Miscellaneous Income	526,100
Total Revenue	\$89,732,300
<b>Beginning Balance &amp; Total Revenue</b>	<b>\$99,679,990</b>

The pie chart below illustrates revenue sources for the District:

**2004-05 Budgeted Revenue**



**2004-05 BUDGETED EXPENDITURES**

The expenditure budget for the unrestricted portion of the General Fund amounts to \$89,547,942, which is a decrease of \$1,000,061 from the Tentative Budget estimate of \$90,548,003. The primary change was a result of Legislative action which resulted in Matriculation funds not being “folded in” to base revenue.

**Site Allocations**

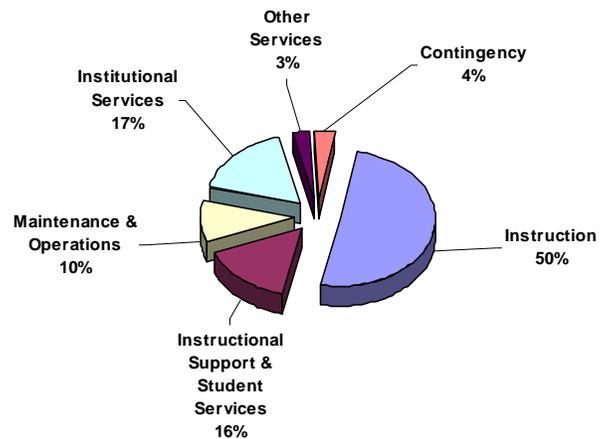
Base allocations to the sites were increased to account for step, column, and longevity increases, as well as AFT hourly academic COLA, and reduced by \$225,000 Districtwide to account for accounting

procedural changes. Site allocations for the Budget are as follows:

Site Allocations	Final Budget
CSM	\$23,479,252
Cañada	10,168,806
Skyline	16,606,064
Chancellor’s Office	9,852,854
<b>TOTAL</b>	<b>\$60,106,976</b>

Allocations to the Colleges and to the District Office historically have included permanent salaries, hourly salaries, and discretionary operating costs. Employee benefits have been budgeted separately in Central Services.

**2004-05 Budgeted Expenditures**



The total expenditure projections for the 2004-05 Final Budget are:

Expense	Final Budget
Site allocations	\$60,106,964
Benefits	20,000,000
Formula adjustments	387,974
Apprenticeship	356,000
Miscellaneous	575,000
Utilities	4,075,000
Insurance	800,000
Consult/Legal/Election	475,000
Staff Development	317,704

Tele/Soft/Hardware Maint.	597,400
Technology Advancement	306,900
Retiree Reserve Transfer	1,500,000
Museum of Tolerance	50,000
<b>Total Expenses</b>	<b>\$89,547,942</b>

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

**Salaries** **\$57,145,389**

The expenditure budget for salaries includes increases for step placements and longevity only. Contract negotiations have recently begun with employee bargaining units for 2004-05 and beyond. No speculation about the results of labor negotiations is included. However, each 1% adjustment in compensation for all employees translates to an expenditure of approximately \$785,000 (see Page 104).

**Employee Benefits** **\$19,764,496**

Following is a list of benefit increases for the 2004-05 budget year:

**PERS** - The CalPERS Board of Administration recently approved a local school employer contribution rate (9.952%) for 2004-05. The rate was 2.894% in 2002-03 and jumped to 10.42% in 2003-04. The budget reduction resulting from this rate change (from 10.42% to 9.952%) is approximately \$100,000.

**Health Insurance** – On January 1, 2004, health care benefit rates increased by approximately 18%, and rates will increase

again on January 1, 2005, by an average of approximately 15%. Although the cost of medical premiums is capped for District employees, some employees have not reached the cap of \$567 per month for AFT and \$604 per month for all other regular employees. Most retirees do not have medical premium caps, so the District pays the full cost of the increase. In addition, while most retirees are on the least expensive Kaiser medical plan, approximately 40% are on the most expensive PERSCare medical plan. Set-aside estimates have been built into the budget for the higher costs.

**Dental Insurance** – The San Mateo County Schools Insurance Group notified the District that dental rates will increase by approximately 13% for the plan year October 1, 2004, through September 30, 2005. The budget has been adjusted for these new rates, which added approximately \$175,000 to the District's projected expenses.

**Unemployment** – The Employment Development Department announced that the Unemployment Insurance Contribution Rate will rise from 0.30% to 0.65% for the 2004-05 fiscal year, which added approximately \$200,000 to the District's projected expenses.

**Workers' Compensation** – Keenan & Associates (the District's insurance administrative group) announced that Workers' Compensation rates will increase from \$2 per \$100 of salary to \$2.34 per \$100 of salary in 2004-05. This 15% increase

added approximately \$200,000 to the District's projected expense budget.

**Supplies \$4,115,215**

Projected expenditures in this category include all types of supplies, subscriptions, central duplicating, and gas, oil, and tires.

**Other Obligations \$12,183,516**

**Utilities** – The District is a member of the Community College League of California's electricity consortium, which negotiated a contract with Constellation New Energy last year. The contract is scheduled to expire in December, 2004. The program is currently achieving savings of 10 to 25 percent depending on district location; however energy prices are rapidly increasing around the world. Accordingly, the utilities budget includes augmentations to accommodate increases in electricity and gas prices.

**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-insuring property and general liability. The District's 2004-05 member contribution amount will be \$616,207. This compares with \$498,525 for 2003-04. 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. The insurance budget also includes insurance cost increases relating to current capital construction projects.

**Telephone, hardware, software** - Expected increases in the District's obligations for telephone, computer hardware, and software are budgeted as well.

**Capital Outlay \$404,106**

Expenditures in this category include equipment, library books, furniture, and site and building improvements.

**Transfers/Contingency \$6,067,269**

The District's annual contribution to the post-retirement benefit liability fund is \$1.5 million.

New accounting standards for post-retirement, similar to Governmental Accounting Standards Board (GASB 34/35) standards, are expected to be implemented in the next few years. It is expected that the changes will increase the District's posted liability.

Also included in the 2004-05 expenditure plan are transfers of \$60,000 to the Self-Insurance fund, \$157,717 to the Child Development fund for benefit costs, and \$655,898 to the Parking fund for salary, benefit and miscellaneous costs.

The District's 4% contingency reserve is also budgeted in this account category.

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**OTHER FUNDS**

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**Restricted General Fund**

Projected budgets for specially funded programs (Page 41) are based upon the most current data available and total \$26,043,124 for 2004-05. Included in the Restricted General Fund are the Health Services and Parking programs. Health fee income is estimated at \$524,000. Parking fee income is estimated at \$1,096,000. For 2004-05 parking citation income, which is estimated at \$383,300, has been added to the Parking Fund.

**Capital Projects Fund**

The Capital Projects Fund (Page 49) 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 2004-05 net beginning balance of \$103,762,170 primarily consists of Measure C Bond revenue. Budgeted income is \$10,751,090. The budget includes net beginning balance and income totaling \$114,513,260 that is offset by \$86,993,568 in budgeted expenditures and the fund balance of \$27,519,692.

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.

Extensive capital improvements and construction are well underway at District sites. The San Mateo County Community College 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 is meant to 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**, Building 3 which houses Cañada College's Main Theater and a smaller "flexible theater" is complete.

Funding for Cañada College's \$26 million Learning Resources/Student Services Center received State approval in 2004 with the passage of Proposition 55. Construction documents were submitted to the Division of State Architect for review and approval in August 2004.

Summer 2004 projects included renovation of 15 classrooms in Building 13, one of the most heavily utilized interdisciplinary classroom buildings on the campus. Work performed included new finishes (paint, carpet, window treatments), as well as technological upgrades. Additionally, the Fashion Design Program was relocated from Building 18 to Building 3. The Fashion Design Program is now situated in its newly renovated facilities together with other Fine Arts programs. Building 18 primarily houses science-related programs. In collaboration with San Francisco State University and Sequoia Hospital, renovation of Building 18 lab and administrative spaces was completed in time for Fall occupancy of the new San Francisco State University Nursing Program.

The Board of Trustees awarded the first California Community College design build contract for a building project to McCarthy/LPA for the **College of San Mateo Science Building** (Building 36), and construction is now underway. The state-of-the-art facility will accommodate life science programs including biology, chemistry, astronomy, physics, geology, as well as an observatory and planetarium.

Proposition 55 secured State funding for the proposed \$16 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 General Obligation Bond funds, is anticipated for late Fall 2006.

Construction documents for the \$3.5 million Regional Public Safety Center were submitted to the Division of State Architect for review and approval in August 2004. Assuming approval of the documents per schedule, the project will be bid in October 2004, with construction commencing late Fall.

The College also received \$1.5 million of State Capital Outlay funding for seismic retrofit of Building 18. State funding, combined with bond proceeds, allowed full modernization of this 20-classroom, computer laboratory and office facility. The Board of Trustees awarded a construction contract and construction is scheduled to begin September 2004.

Extensive infrastructure upgrades took place over the Summer of 2004 to service additional capacity required by modernization projects at Buildings 1, 5, 6 and 18, as well as new construction of Buildings 35 and 36 (Regional Public Safety Center and Science Building).

**Skyline College** 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 proceeds. Building 3 construction is

scheduled to begin in December 2004. Building 8 Construction documents have been submitted to the Division of State Architect for review and approval. Assuming approval of documents per schedule, the project will bid in late Fall 2004, with construction commencing in winter 2004-2005. The Building 7 project includes seismic retrofit and modernization to house the Allied Health programs. The State funding portion of this project is expected to be approved October 2004, at which time Design Development will proceed. Assuming approval of State funding, the project is scheduled for construction 2005-2006.

The Board of Trustees awarded a design build contract to Hensel Phelps for construction of the Skyline College Student Support and Community Service Center (Student Union) and Science Annex. The design process is underway, and assuming approval of the Division of State Architect, construction will commence late Fall 2004.

At the **Districtwide** level, the District 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 commenced June 2004 and is scheduled to be completed by December 2005.

The Board of Trustees awarded a design build contract to Robert A. Bothman, Inc. for renovation of athletic facilities at the District's

three colleges. Synthetic turf installation is now underway at the College of San Mateo and Skyline campuses. Tracks will be replaced, ADA access issues will be addressed and upgraded to meet code, tracks will be resurfaced, and restrooms will be upgraded and/or installed. Work will commence at Cañada College in summer 2005. Redevelopment revenues from local cities rather than bond funds will be used to cover the approximate \$17 million total project cost.

Chevron Energy Services conservation measure implementation continues at each campus. Co-generation units were 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 College of San Mateo 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, pending PG&E utility tie-ins.

A financial summary of Capital Outlay projects is located on Pages 50-52.

### **Self-Insurance Fund**

The Self-Insurance Fund (Page 37) 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 2004-05, based upon the estimated 2003-04 experience.

The 2004-05 budget totals \$563,161, including a net beginning balance of \$488,061 and estimated income of \$75,100, which consists of a \$60,000 transfer from the General Fund and a projected \$15,100 in accrued interest.

### **Debt Service**

The purpose of a Debt Service Fund (Page 39) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue to this fund comes from the general obligation bond as well as the recently issued certificates of participation. Certificates of participation were issued for the purpose of funding improvements to the District's athletic facilities, construction of College Vista (the faculty and staff housing complex), and construction of Bookstore facilities. The certificates of participation will be paid back from rent proceeds, Bookstore revenue, and redevelopment funds received each year. The schedule of long-term debt can be found on Pages 96-97.

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

The Student Aid Fund (Page 71) includes estimated allocations from the Federal government for PELL and SEOG and

estimated State funding for Cal Grants. The 2004-05 budget for the Student Aid Fund totals \$7,757,688 including a net beginning balance of \$127,386, estimated income of \$7,630,302, and projected payments of \$7,361,302.

Estimating 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.

State BOGG (Board of Governor's Grant) funding is expected to increase due to the enrollment fee increase (\$26 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 will be budgeted in this fund during 2004-05 when these grants are finalized and amounts are determined for aid purposes.

The enrollment fee increased from \$11 to \$18 per unit in 2003-04 and from \$18 to \$26 for 2004-05. These fee increases are on top of the increases in textbook prices. Consequently, the number of students receiving financial aid increased 24% from 2002-03 to 2003-04. A similar increase is expected for 2004-05. In 2003-04, approximately 8,428 District students received financial assistance.

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

### **Child Development Fund**

The Child Development Fund (Page 65) 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 1996, 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. The Child Development Fund maintains the required financial accounting for all District child development centers.

Income and expenditures are based on 2003-04 data. The 2004-05 budget for the Child Development Fund totals \$1,026,125, including a net beginning balance of \$93,855, estimated income of \$932,270, and projected expenditures of \$892,101.

As part of closing the books for the Child Care Fund for 2003-04, an extensive review

was made of funding over the last four-year period. It is difficult under any circumstances to break even in child care, and since the majority of the students served in our centers qualify for state subsidy, it is even more difficult for CSM and Skyline. The State subsidy does not pay the full cost of caring for our students' children and both colleges must subsidize child care. In addition, the District as a whole subsidizes the employee benefit costs for the Child Development Centers.

### **Auxiliary Funds**

Bookstore, Cafeteria, and Associated Students Funds are maintained as part of the auxiliary operations of the District. Since 1984-85, Bookstore budgets have been submitted to the State Chancellor's Office along with all other District budgets. The 2004-05 final budget for Bookstores is shown on Page 60, and the final budget for Cafeterias is shown on Page 62.

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 83-95). Their annual budgets are approved internally by the College ASB governance structure and are not included in this report.

### **Bookstore**

The Bookstore Fund budget for 2004-05 totals \$13,133,052, including a net beginning balance of \$5,547,244, income of \$7,585,808, and expenditures of \$7,612,294. The budget

includes provisions for increased annual cash flow requirements, inventory, full maintenance needs of store facilities, as well as debt financing for new bookstore construction at Skyline College and College of San Mateo.

Commitments of \$2 million for a new Skyline College Bookstore and \$1 million for renovations at the College of San Mateo Bookstore have been made. An additional \$1 million will be funded for a new accounting system and internal refurbishment. Bookstore operation profits and reserves will be used to repay recently issued Certificates of Participation to finance the planned construction of the new Bookstore facilities.

With new and renovated Bookstore facilities being planned for the future, the District spent a year examining how best to improve and update the Bookstores. An ad hoc committee consisting of students, faculty, and staff recommended that the District maintain its existing management and implement plans to improve services to students and improve the appearance of the existing facilities.

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

Fourth quarter comparisons for Bookstore operations beginning June 1, 2003, (including Summer 2003, Fall 2003, and Spring 2004 semester sales) are shown below:

<i>Bookstore Sales</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Reg. Sales	\$7,563,435	\$7,222,880	\$-340,555
Computer Sales	273,193	139,804	-133,389
Total Sales	\$7,836,628	\$7,362,684	\$-473,944

Due to the decline in FTES district-wide, including the cancellation of the Summer 2003 session at Cañada College, regular merchandise sales and computer product sales were down. Included in computer product sales is the Bookstore-supported Loan-to-Own program. Currently, the Loan-to-Own program has ninety participants and sufficient funds are available in the program for additional participants.

While total income decreased in 2003-04 by 6.5%, operating expenses increased by 4.5% and merchandise purchases (cost of goods sold) decreased by approximately 7% from 2002-03. The decline in total income and increase in expenses resulted in a decrease of 74.1% in net income over 2002-03. The normal business cycle of the Bookstores traditionally shows strong operations during the first and third quarters when the bulk of sales are made.

<i>Bookstore</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Income	\$8,029,288	\$7,510,852	\$-518,436
Expenditures	7,764,828	7,442,403	-322,425
Net Income	246,460	68,448	-196,012
Cost of Goods Sold	5,833,489	5,424,174	-409,315
Operating Expenses	1,931,339	2,018,229	86,890

The 2003-04 financial summary and statements for Bookstores is on Page 61.

**Cafeteria**

The Cafeteria Fund budget for 2004-05 totals \$938,416, including \$746,416 in net beginning balance and \$192,000 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 \$148,000, including maintenance, repairs, replacement, computer access, utilities, and upgrades.

Fourth quarter comparisons for Cafeteria operations for 2003-04 are shown below:

<i>Cafeteria</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Food Service Commission	\$63,865	\$55,230	\$-8,635
Vending Commission	115,303	113,878	-1,425
Interest	18,192	18,205	13
Expenditures	189,953	252,463	62,510
Net Income	\$27,675	\$-65,151	\$-92,826

Due to a decline in FTES, fourth quarter vending income decline as compared to the same period last year. Cafeteria expenses increased 32.9%, but this is largely due to the lease of 12 vans for the College’s Physical Education departments. The District’s vending services contractor, Pepsi Bottling Group, previously provided the revenue to cover college support expenditures.

The income from food services and vending contracts, along with interest income, provides a stable Cafeteria fund not requiring support from the general fund. The fund is responsible for the long-term maintenance and

upgrade of aging facilities and equipment, as well as all expenses relating to ongoing operational requirements.

The 2003-04 financial summary and statements for Cafeterias is on Page 63.

**Associated Students**

Total income and expense for the Associated Student Body at each College for the fourth quarter are listed below:

<i>Income</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Cañada	\$58,170	\$59,137	\$ 967
CSM	133,720	126,503	-7,217
Skyline	73,273	73,047	-226

<i>Expense</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Cañada	\$70,591	\$60,803	\$-9,788
CSM	116,906	126,503	9,597
Skyline	56,790	59,975	13,185

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

Following is a comparison of fourth quarter net income from Associated Student Body Operations:

<i>ASB Net Income</i>	<i>2002-03</i>	<i>2003-04</i>	<i>Change</i>
Cañada	\$-12,421	\$-1,666	\$10,755
CSM	16,814	0	-16,814
Skyline	16,483	3,072	-13,411

The Associated Student Body financial statements and summaries of activities, as submitted by the Colleges, are included on Pages 83-95 of this report.

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

The Reserve for Post-Retirement Benefits (Page 77) was established by the Board in 1991-92 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. A new actuarial will be conducted within the next two years to comply with Governmental Accounting Standards Board Statement No. 45 (GASB 45).

The Reserve Fund budget for 2004-05 totals \$22,009,822, including net beginning balance of \$19,999,822 and estimated income of \$2,010,000 which consists of a transfer of \$1,500,000 from the Unrestricted General Fund and estimated interest of \$510,000.

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## **2004-05 FINAL BUDGET SUMMARY**

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

<b>Fund</b>	<b>2003-04 Budget</b>	<b>Percent</b>
General Fund, Unrestricted	\$99,679,991	32.97%
General Fund, Restricted	26,043,124	8.62%
Capital Projects	114,513,260	37.88%
Self-Insurance	563,161	0.19%
Debt Service	16,625,490	5.50%
Trust Fund	7,757,688	2.57%
Child Development	1,026,125	0.34%
Bookstore	13,133,052	4.34%
Cafeteria	938,416	0.31%
Reserve for Post Retirement Benefits	22,009,822	7.28%
<b>TOTAL</b>	<b>\$302,290,129</b>	<b>100%</b>

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## **LOOKING AHEAD**

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It is generally believed that the economy is improving. The unemployment rate is dropping, short-term interest rates are rising, and corporate and business sales are increasing. Consequently, California’s tax receipts have been improving as well. Nevertheless, the financial condition of the State remains tenuous. The Legislative Analyst has projected that the State faces another \$8 billion deficit for fiscal year 2005-06. The Legislative and Governor’s budget development task will continue to be difficult. The effect on the District is unknown and uncertain, but we can anticipate continued pressure on the District’s fiscal position in the foreseeable future.

The strategic steps taken in 2002-03 to significantly adjust the District's 2003-04 budget and the continued prudent planning and budgeting subsequent to the effort in 2002-03 facilitate the District's ability to respond appropriately. California's community colleges receive the lowest State support per student of any other public education sector in the state. As such, community colleges will continue to experience financial hardship. This District has met the challenge. As we look at our neighboring districts and the significant budget and programmatic adjustments that are still occurring among them, we feel particularly pleased that our efforts have left us better prepared to address the future.

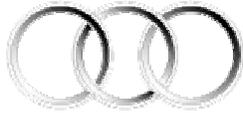
### **Property Taxes**

The District currently is self-supporting. However, the current budget act shifts nearly \$500 million of property taxes from community colleges to other local governments. It may be that for a few years, the San Mateo County Community College District will once again receive State general apportionment support to replace the local property taxes shifted to other local governments

Traditionally, local property values increase at a much faster rate than State apportionment revenues. It is likely, therefore, that within a relatively short time the district will once again be totally supported by its

local property tax receipts and will no longer require State general apportionment support.

Visitors to the District's colleges or community members participating in District programs are observing the benefit of local property tax support at each of the campuses. The District is emerging from the facility planning stage, and construction of new facilities and refurbishment of existing facilities can be observed Districtwide. Most of the funding has come as a result of the Measure C bond election in November 2001. Those funds are being leveraged to the greatest extent possible to secure additional State funds. There is much excitement as we observe the improvements being made to this incredible community resource, the San Mateo County Community College District.



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

## **Budget Tables**

**Page 23 – SMCCCD Funds Chart**

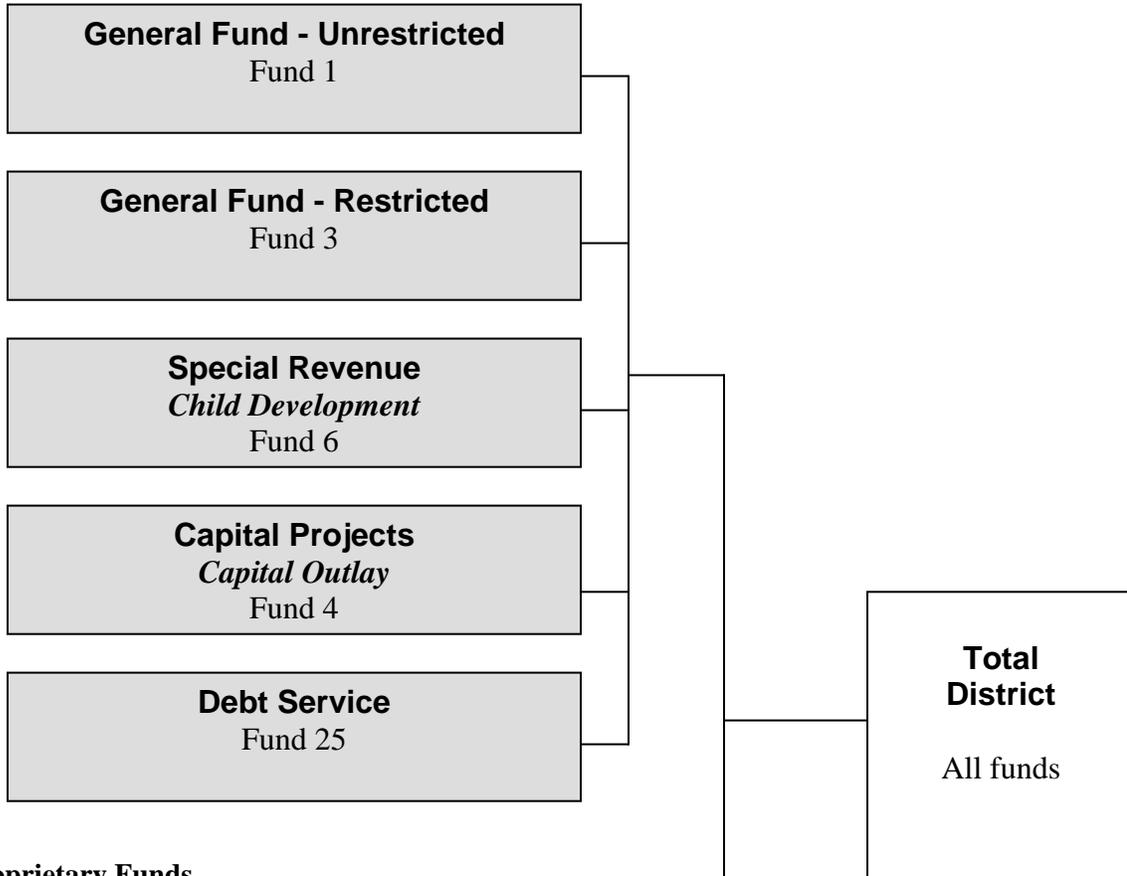
**Page 24 – 2004-05 Adoption Budget**

**Page 26 – 2003-04 Year-End  
Actuals**

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## San Mateo County Community College District Funds

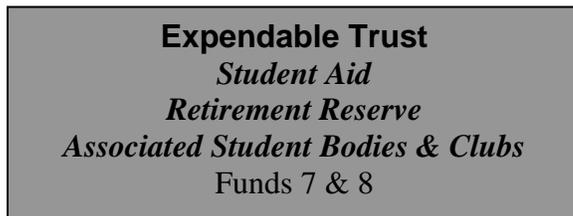
### Governmental Funds



### Proprietary Funds



### Fiduciary Funds



**San Mateo County Community College District  
2004-2005  
Adoption Budget - All Funds**



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

**Revenue**

1	Federal Revenue	0	4,099,934	25,941	0	0
2	State Revenue	9,516,295	8,895,845	540,232	8,216,125	69,098
3	Local Revenue	80,216,005	11,791,982	136,250	2,472,000	7,478,352
4	<b>Total Revenue</b>	<b>89,732,300</b>	<b>24,787,760</b>	<b>702,423</b>	<b>10,688,125</b>	<b>7,547,450</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	37,464,950	2,843,064	146,838	0	0
7	Classified Salaries	19,680,439	6,448,523	382,153	42,750	0
8	Employee Benefits	19,764,496	2,523,300	157,717	4,750	0
9	Materials & Supplies	4,115,215	4,029,424	64,181	50,600	0
10	Operating Expenses	12,183,517	6,599,900	141,212	3,470,833	0
11	Capital Outlay	404,106	2,849,320	0	83,314,741	0
12	<b>Total Expenses</b>	<b>93,612,722</b>	<b>25,293,531</b>	<b>892,101</b>	<b>86,883,674</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	655,898	229,847	0	109,894
14	Other Sources	0	0	0	62,965	72,947
15	Transfers out	(2,445,745)	(71,018)	0	(109,894)	0
16	Contingency	(3,621,524)	0	0	0	0
17	Other Out Go	0	(678,574)	0	0	(7,183,444)
18	<b>Total Transfers/Other</b>	<b>(6,067,269)</b>	<b>(93,694)</b>	<b>229,847</b>	<b>(46,929)</b>	<b>(7,000,603)</b>

**Fund Balance**

19	Net Change in Fund Balance	(9,947,691)	(599,466)	40,169	(76,242,478)	546,847
20	Beginning Balance, 7/1/04	9,947,691	599,466	93,855	103,762,170	8,895,199
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/05</b>	<b>(0)</b>	<b>0</b>	<b>134,024</b>	<b>27,519,692</b>	<b>9,442,046</b>

**San Mateo County Community College District  
2004-05  
Adoption Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	6,838,968	0	10,964,843	1	
0	0	0	451,316	0	27,688,911	2	
7,585,808	192,000	15,100	269,000	510,000	110,666,497	3	
<b>7,585,808</b>	<b>192,000</b>	<b>15,100</b>	<b>7,559,284</b>	<b>510,000</b>	<b>149,320,250</b>	4	
5,469,290	0	0	0	0	5,469,290	5	
0	0	0	0	0	40,454,851	6	
1,179,119	0	0	0	0	27,732,984	7	
289,133	0	0	0	0	22,739,396	8	
38,322	0	0	0	0	8,297,742	9	
500,518	148,000	60,000	0	0	23,103,980	10	
0	0	0	0	0	86,568,167	11	
<b>7,476,382</b>	<b>148,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>214,366,411</b>	12	
					0		
					0		
0	0	60,000	71,018	1,500,000	2,626,657	13	
0	0	0	0	0	135,912	14	
					0		
0	0	0	0	0	(2,626,657)	15	
0	0	0	0	0	(3,621,524)	16	
(135,912)	0	0	(7,361,302)	0	(15,359,232)	17	
<b>(135,912)</b>	<b>0</b>	<b>60,000</b>	<b>(7,290,284)</b>	<b>1,500,000</b>	<b>(18,844,844)</b>	18	
					0		
					0		
(26,486)	44,000	15,100	269,000	2,010,000	(83,891,005)	19	
5,547,244	746,416	488,061	127,386	19,999,822	150,207,310	20	
0	0	0	0	0	0	21	
<b>5,520,758</b>	<b>790,416</b>	<b>503,161</b>	<b>396,386</b>	<b>22,009,822</b>	<b>66,316,305</b>	22	

Note: Bookstore fund fiscal year ends 5/31/05.

**San Mateo County Community College District**  
**2003-2004**  
**Year-End Actuals - All Funds**



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

**Revenue**

1	Federal Revenue	0	3,125,200	45,881	0	0
2	State Revenue	10,222,297	6,976,876	499,303	1,824,517	0
3	Local Revenue	78,372,923	6,795,220	135,273	202,904	44,770,221
4	<b>Total Revenue</b>	<b>88,595,220</b>	<b>16,897,296</b>	<b>680,457</b>	<b>2,027,422</b>	<b>44,770,221</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	37,383,770	3,125,284	140,998	0	0
7	Classified Salaries	18,855,140	5,695,097	399,194	24,946	0
8	Employee Benefits	17,332,879	2,105,616	160,538	3,534	0
9	Materials & Supplies	1,082,807	1,202,794	64,715	52,332	0
10	Operating Expenses	8,303,100	3,977,273	120,120	6,109,833	681,389
11	Capital Outlay	508,868	837,928	29,576	30,085,598	0
12	<b>Total Expenses</b>	<b>83,466,565</b>	<b>16,943,994</b>	<b>915,141</b>	<b>36,276,242</b>	<b>681,389</b>

**Transfers & Other**

13	Transfers In	0	2,369,300	325,854	72,712,107	0
14	Other Sources	4,054	0	0	20,622,607	0
15	Transfers out	(4,814,592)	(1,399,178)	0	(44,119,811)	(26,787,806)
16	Contingency	0	0	0	0	0
17	Other Out Go	(2,895)	(1,082,875)	0	(8,832,647)	(8,405,827)
18	<b>Total Transfers/Other</b>	<b>(4,813,433)</b>	<b>(112,753)</b>	<b>325,854</b>	<b>40,382,257</b>	<b>(35,193,633)</b>

**Fund Balance**

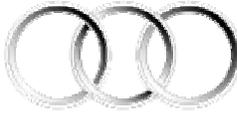
19	Net Change in Fund Balance	315,222	(159,450)	91,171	6,133,438	8,895,199
20	Beginning Balance, 7/1/03	9,632,469	758,916	2,684	97,628,732	0
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/04</b>	<b>9,947,691</b>	<b>599,466</b>	<b>93,855</b>	<b>103,762,170</b>	<b>8,895,199</b>

**San Mateo County Community College District  
2003-04  
Year-End Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,843,556	0	9,014,637	1	
0	0	0	451,316	0	19,974,309	2	
7,413,209	187,312	1,624	38,707	57,860	137,975,253	3	
<b>7,413,209</b>	<b>187,312</b>	<b>1,624</b>	<b>6,333,579</b>	<b>57,860</b>	<b>166,964,199</b>	4	
					0		
					0		
5,424,175	0	0	0	0	5,424,175	5	
0	0	0	0	0	40,650,052	6	
1,219,807	0	0	0	0	26,194,184	7	
295,118	0	0	0	0	19,897,686	8	
24,961	0	0	0	0	2,427,609	9	
380,699	252,463	(43,284)	138	0	19,781,731	10	
0	0	0	0	0	31,461,970	11	
<b>7,344,760</b>	<b>252,463</b>	<b>(43,284)</b>	<b>138</b>	<b>0</b>	<b>145,837,407</b>	12	
0	0	60,000	171,132	1,500,000	77,138,393	13	
0	0	0	0	0	20,626,661	14	
					0		
0	0	0	(17,007)	0	(77,138,394)	15	
0	0	0	0	0	0	16	
0	0	0	(6,493,489)	0	(24,817,732)	17	
<b>0</b>	<b>0</b>	<b>60,000</b>	<b>(6,339,363)</b>	<b>1,500,000</b>	<b>(4,191,071)</b>	18	
68,449	(65,151)	104,907	(5,923)	1,557,860	16,935,721	19	
5,565,321	811,566	383,153	133,309	18,441,962	133,358,112	20	
(86,526)	0	0	0	0	(86,526)	21	
<b>5,547,244</b>	<b>746,415</b>	<b>488,060</b>	<b>127,386</b>	<b>19,999,822</b>	<b>150,207,307</b>	22	

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 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	1,252,840	1,307,566	1,575,936	1,294,749	1,596,819	100%	3
4 <b>Total Revenue</b>	<b>\$1,252,840</b>	<b>\$1,307,566</b>	<b>\$1,575,936</b>	<b>\$1,294,749</b>	<b>\$1,596,819</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$7,694,098	\$7,938,949	\$7,310,665	\$7,098,067	\$7,472,836	60%	5
6 Classified Salaries	2,559,732	2,466,168	2,148,210	2,090,852	2,200,934	18%	6
7 Employee Benefits	1,964,752	1,865,192	2,007,421	1,942,156	2,170,770	17%	7
8 Materials & Supplies	134,658	94,763	168,294	115,227	176,275	1%	8
9 Operating Expenses	461,427	459,383	416,313	463,903	439,472	4%	9
10 Capital Outlay	24,289	31,230	23,391	26,203	35,616	0%	10
11 <b>Total Expenses</b>	<b>\$12,838,957</b>	<b>\$12,855,685</b>	<b>\$12,074,294</b>	<b>\$11,736,407</b>	<b>\$12,495,902</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	225	0	0%	13
14 Transfers out	0	(57,982)	0	(55,810)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	(383)	0	(69)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$58,365)</b>	<b>\$0</b>	<b>(\$55,654)</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$11,586,117)	(\$11,606,484)	(\$10,498,358)	(\$10,497,312)	(\$10,899,083)		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>(\$11,586,117)</b>	<b>(\$11,606,484)</b>	<b>(\$10,498,358)</b>	<b>(\$10,497,312)</b>	<b>(\$10,899,083)</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**  
**2004-2005 Final Budget**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$795	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	2,986,140	2,956,817	3,603,934	3,757,992	4,527,100	100%	3
4 <b>Total Revenue</b>	<b>\$2,986,140</b>	<b>\$2,957,612</b>	<b>\$3,603,934</b>	<b>\$3,757,992</b>	<b>\$4,527,100</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$18,196,818	\$18,624,825	\$17,019,632	\$17,502,322	\$17,172,442	59%	5
6 Classified Salaries	5,962,185	5,930,211	5,236,509	5,157,683	5,185,026	18%	6
7 Employee Benefits	4,431,787	4,411,303	4,701,413	4,761,950	5,018,751	17%	7
8 Materials & Supplies	412,181	217,444	304,956	230,375	316,966	1%	8
9 Operating Expenses	1,364,435	976,122	1,134,780	845,434	1,231,038	4%	9
10 Capital Outlay	138,290	103,905	58,597	105,309	69,727	0%	10
11 <b>Total Expenses</b>	<b>\$30,505,697</b>	<b>\$30,263,810</b>	<b>\$28,455,887</b>	<b>\$28,603,073</b>	<b>\$28,993,951</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	3,312	0	0%	13
14 Transfers out	0	(97,427)	(40,348)	(380,475)	(122,088)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,800)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>(\$97,427)</b>	<b>(\$40,348)</b>	<b>(\$378,963)</b>	<b>(\$122,088)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$27,519,557)	(\$27,403,625)	(\$24,892,301)	(\$25,224,044)	(\$24,588,939)		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>(\$27,519,557)</b>	<b>(\$27,403,625)</b>	<b>(\$24,892,301)</b>	<b>(\$25,224,044)</b>	<b>(\$24,588,939)</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**  
**2004-2005 Final Budget**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$459	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0%	2
3 Local Revenue	1,973,150	2,120,267	2,529,349	2,489,183	3,076,700	100%	3
<b>4 Total Revenue</b>	<b>\$1,973,150</b>	<b>\$2,120,726</b>	<b>\$2,529,349</b>	<b>\$2,489,183</b>	<b>\$3,076,700</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$12,868,404	\$12,985,438	\$11,193,475	\$12,208,467	\$11,605,472	57%	5
6 Classified Salaries	4,370,589	4,224,624	4,014,566	3,783,320	3,785,268	19%	6
7 Employee Benefits	3,262,439	3,064,203	3,329,942	3,393,849	3,527,854	17%	7
8 Materials & Supplies	461,643	230,990	377,493	153,272	368,005	2%	8
9 Operating Expenses	988,330	969,794	890,089	683,456	859,135	4%	9
10 Capital Outlay	230,512	121,793	189,565	35,212	114,970	1%	10
<b>11 Total Expenses</b>	<b>\$22,181,917</b>	<b>\$21,596,842</b>	<b>\$19,995,130</b>	<b>\$20,257,577</b>	<b>\$20,260,705</b>	<b>100%</b>	<b>11</b>
<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	(4,904)	0	(66,546)	(131,854)	100%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(1,026)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$4,904)</b>	<b>\$0</b>	<b>(\$67,572)</b>	<b>(\$131,854)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$20,208,767)	(\$19,481,020)	(\$17,465,781)	(\$17,835,966)	(\$17,315,859)		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>(\$20,208,767)</b>	<b>(\$19,481,020)</b>	<b>(\$17,465,781)</b>	<b>(\$17,835,966)</b>	<b>(\$17,315,859)</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**  
**2004-2005 Final Budget**  
***Unrestricted General Fund (Fund 1) - District Office***

	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0			0%	1
2 State Revenue	0	367	0			0%	2
3 Local Revenue	7,000	13,608	7,400	(2,775)	7,500	100%	3
4 <b>Total Revenue</b>	<b>\$7,000</b>	<b>\$13,975</b>	<b>\$7,400</b>	<b>(\$2,775)</b>	<b>\$7,500</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$534,727	\$344,739	\$355,659	\$353,460	\$332,346	3%	5
6 Classified Salaries	7,109,042	7,030,843	7,680,939	7,477,136	7,465,776	60%	6
7 Employee Benefits	1,927,345	1,779,724	2,667,513	2,548,080	2,702,799	22%	7
8 Materials & Supplies	477,192	490,629	518,501	569,817	508,378	4%	8
9 Operating Expenses	1,052,284	1,019,852	1,187,281	986,684	1,204,988	10%	9
10 Capital Outlay	78,280	113,103	97,080	174,805	139,239	1%	10
11 <b>Total Expenses</b>	<b>\$11,178,870</b>	<b>\$10,778,890</b>	<b>\$12,506,973</b>	<b>\$12,109,982</b>	<b>\$12,353,526</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	517	0	0%	13
14 Transfers out	0	(45,774)	0	(44,440)	(202,127)	100%	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>\$0</b>	<b>(\$45,774)</b>	<b>\$0</b>	<b>(\$43,923)</b>	<b>(\$202,127)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$11,171,870)	(\$10,810,689)	(\$12,499,573)	(\$12,156,680)	(\$12,548,153)		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>(\$11,171,870)</b>	<b>(\$10,810,689)</b>	<b>(\$12,499,573)</b>	<b>(\$12,156,680)</b>	<b>(\$12,548,153)</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**  
**2004-2005 Final Budget**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2002-03 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	10,491,900	10,192,912	8,906,456	10,222,297	9,516,295	12%	2
3 Local Revenue	70,296,470	72,569,464	70,534,881	70,828,224	71,007,886	88%	3
4 <b>Total Revenue</b>	<b>\$80,788,370</b>	<b>\$82,762,376</b>	<b>\$79,441,337</b>	<b>\$81,050,521</b>	<b>\$80,524,181</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$2,501,977	\$716,777	\$1,639,367	\$221,454	\$881,853	5%	5
6 Classified Salaries	1,570,609	785,792	1,156,709	346,148	1,043,435	5%	6
7 Employee Benefits	4,027,956	4,044,832	5,734,709	4,686,844	6,344,322	33%	7
8 Materials & Supplies	1,299,778	32,903	1,570,893	14,116	2,745,590	14%	8
9 Operating Expenses	5,417,789	5,377,315	7,720,492	5,323,622	8,448,884	43%	9
10 Capital Outlay	139,119	192,436	30,302	167,340	44,554	0%	10
11 <b>Total Expenses</b>	<b>\$14,957,228</b>	<b>\$11,150,055</b>	<b>\$17,852,472</b>	<b>\$10,759,525</b>	<b>\$19,508,638</b>	<b>100%</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	(2,060,000)	(2,604,931)	(1,760,000)	(4,267,322)	(1,989,676)	35%	14
15 Contingency	(3,767,728)	0	(4,105,319)		(3,621,524)	65%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$5,827,728)</b>	<b>(\$2,604,931)</b>	<b>(\$5,865,319)</b>	<b>(\$4,267,322)</b>	<b>(\$5,611,200)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$60,003,414	\$69,007,390	\$55,723,546	\$66,023,673	\$55,404,343		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>\$60,003,414</b>	<b>\$69,007,390</b>	<b>\$55,723,546</b>	<b>\$66,023,673</b>	<b>\$55,404,343</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.*

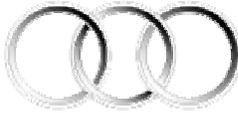
**San Mateo County Community College District**  
**2004-2005 Final Budget**  
***Unrestricted General Fund (Fund 1) - Total District***



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$1,254	\$0	\$0	\$0	0%	1
2 State Revenue	11,047,900	10,193,279	8,906,456	10,222,297	9,516,295	11%	2
3 Local Revenue	76,515,600	78,967,722	78,251,500	78,372,923	80,216,005	89%	3
4 <b>Total Revenue</b>	<b>\$87,563,500</b>	<b>\$89,162,255</b>	<b>\$87,157,956</b>	<b>\$88,595,220</b>	<b>\$89,732,300</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$41,796,024	\$40,610,728	\$37,518,798	\$37,383,770	\$37,464,950	40%	5
6 Classified Salaries	21,572,158	20,437,638	20,236,933	18,855,140	19,680,439	21%	6
7 Employee Benefits	15,614,279	15,165,254	18,440,998	17,332,879	19,764,496	21%	7
8 Materials & Supplies	2,785,452	1,066,729	2,940,137	1,082,807	4,115,215	4%	8
9 Operating Expenses	9,284,265	8,802,466	11,348,955	8,303,100	12,183,517	13%	9
10 Capital Outlay	610,490	562,467	398,935	508,868	404,106	0%	10
11 <b>Total Expenses</b>	<b>\$91,662,669</b>	<b>\$86,645,282</b>	<b>\$90,884,756</b>	<b>\$83,466,565</b>	<b>\$93,612,722</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	4,054	0	0%	13
14 Transfers out	(2,060,000)	(2,811,018)	(1,800,348)	(4,814,592)	(2,445,745)	40%	14
15 Contingency	(3,767,728)	0	(4,105,319)	0	(3,621,524)	60%	15
16 Other Out Go	0	(383)	0	(2,895)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$5,827,728)</b>	<b>(\$2,811,401)</b>	<b>(\$5,905,667)</b>	<b>(\$4,813,434)</b>	<b>(\$6,067,269)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$9,926,897)	(\$294,428)	(\$9,632,467)	\$315,222	(\$9,947,691)		18
19 Beginning Balance, July 1	9,926,897	9,926,897	9,632,469	9,632,469	9,947,691		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$9,632,469</b>	<b>\$2</b>	<b>\$9,947,691</b>	<b>(\$0)</b>		21

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Internal Service Fund (Fund 2)

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

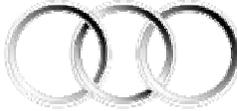
**San Mateo County Community College District  
2004-2005 Final Budget**

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2002-2003 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 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	13,000	22,188	18,300	1,624	15,100	100%	3
4 <b>Total Revenue</b>	<b>\$13,000</b>	<b>\$22,188</b>	<b>\$18,300</b>	<b>\$1,624</b>	<b>\$15,100</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	123,109	60,000	(43,284)	60,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$36,500</b>	<b>\$123,109</b>	<b>\$60,000</b>	<b>(\$43,284)</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	\$36,500	(\$40,921)	\$18,300	\$104,908	\$15,100		18
19 Beginning Balance, July 1	424,073	424,073	383,153	383,153	488,061		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$460,573</b>	<b>\$383,152</b>	<b>\$401,453</b>	<b>\$488,061</b>	<b>\$503,161</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Debt Service Fund (Fund 25)

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

*The two primary components of this fund are the **Bond Interest and Redemption Fund** and **Other Debt Service**.*

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

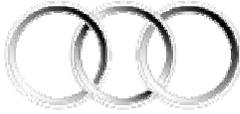
*The **Other Debt Service Fund** is used to record and report accounting for Certificates of Participation.*

**San Mateo County Community College District  
2004-2005 Final Budget  
Debt Service Fund (Fund 2) - Central Services**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2002-2003 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 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	69,098	1%	2
3 Local Revenue	0	0	0	44,770,221	7,478,352	99%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,770,221</b>	<b>\$7,547,450</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	681,389	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>\$681,389</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	\$0	\$109,894	-2%	12
13 Other Sources	0	0	0	0	72,947	-1%	13
14 Transfers out	0	0	0	(26,787,806)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	(8,405,827)	(7,183,444)	103%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$35,193,633)</b>	<b>(\$7,000,603)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$0	\$0	\$8,895,199	\$546,847		18
19 Beginning Balance, July 1	0	0	0	0	8,895,199		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,895,199</b>	<b>\$9,442,046</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

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

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

*A complete list of these specially funded programs follows.*

2004-05 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS

Fund	Program	Source	College of San Mateo	Cañada College	Skyline College	Chancellor's Office	Total
30000	Restricted, General	Other	-	-	-	357,782	357,782
30004	TRIO	Federal	-	220,000	459,120	-	679,120
30004	TRIO C/O	Federal	-	159,203	-	-	159,203
30005	Work Study	Federal	106,385	83,799	262,102	-	452,286
30005	Work Study C/O	Federal	-	3,056	10,150	-	13,206
30007	VTEA 1C	Federal	149,145	96,321	142,555	-	388,021
30028	TRIO C/O	Federal	-	-	5,961	-	5,961
30034	VTEA Tech Prep	Federal	66,154	66,154	66,154	7,938	206,400
30038	Child Dev Consrtn Fed/St Yosemite C/O	Federal	-	441	1,437	-	1,878
30057	Workability III	Federal	-	245,756	120,916	-	366,672
30067	Title VI Business/Int'l Education	Federal	-	-	85,000	-	85,000
30069	Title V Developing Hisp Serving Inst	Federal	-	382,565	-	-	382,565
30069	Title V Developing Hisp Serving Inst C/O	Federal	-	263,488	-	-	263,488
30071	VTEA 1B Regional Consortium	Federal	336,000	-	-	-	336,000
30074	VTEA 1B College Reimbursement	Federal	108,160	-	-	-	108,160
31002	DSP&S	State	633,170	346,871	465,075	-	1,445,116
31003	EOP&S	State	508,823	452,498	507,850	-	1,469,171
31004	EOP&S/CARE	State	33,713	37,463	38,974	-	110,150
31009	Matriculation	State	383,269	244,137	343,030	-	970,436
31009	Matriculation C/O	State	58,664	-	18,766	-	77,430
31012	Foster Care Education	State	-	64,715	-	-	64,715
31014	Instructional Equip & Lib Materials C/O	State	446	-	-	-	446
31016	AB602-Board Fin Asst Prog Adm Allow	State	269,963	188,445	235,706	-	694,114
31016	AB602-BFAP C/O	State	70,274	40,692	41,068	-	152,033
31028	Instruct Equip & Sch Maint Block Grant	State	-	-	-	505,697	505,697
31028	Inst Equip & Sch Maint Block Grant C/O	State	34,500	16,024	60,245	-	110,768
31029	Block Grant C/O	State	-	-	-	1,006,126	1,006,126
31030	T-Com & Technology	State	-	-	-	110,091	110,091
31030	T-Com & Technology C/O	State	-	9,531	1,233	211,069	221,833
31031	CalWORKs	State	-	-	-	179,024	179,024
31032	Middle College High School	State	127,000	-	-	-	127,000
31033	TANF	Federal	-	-	-	40,917	40,917
31035	Center for Int'l Trade Development	State	-	-	178,875	-	178,875
31045	AB1725 Staff Diversity	State	-	-	-	21,289	21,289
31047	AB1725 Staff Development C/O	State	-	2,010	-	24,773	26,783
31051	Middle College High School C/O	State	-	111,144	-	-	111,144
31054	Statewide Leadership Multimedia	State	152,500	-	-	-	152,500
31055	MESA/CCCP	State	-	81,500	81,500	-	163,000
31065	Redwood City SD-CBET Program C/O	State	-	87,103	-	-	87,103
31069	Lottery-Prop 20-Instruct Materials	State	-	-	-	250,000	250,000
31069	Lottery-Prop 20-Instruct Materials C/O	State	58,687	84,706	33,138	-	176,531
31072	SFSU/Cañada Baccalaureate Program C/O	State	-	211,756	-	-	211,756
31074	SB Elem-Comp Teacher Ed Institute C/O	State	-	14,085	-	-	14,085
31077	MESA/CCCP C/O	State	-	17,778	7,780	-	25,558
31078	Enrollment Growth AD Nursing	State	54,218	-	-	-	54,218
31079	TTIP Video over Internet C/O	State	-	-	-	18,083	18,083
31080	Sequoia UHSD-CBET Program C/O	State	-	22,392	-	-	22,392
31081	MESA/CCCP Special Project	State	-	-	18,000	-	18,000
32003	Public Bdcst-CSG-TV	Local	619,699	-	-	-	619,699
32004	Public Bdcst-CSG-FM	Local	187,653	-	-	-	187,653
32005	Public Bdcst-Interconnect	Local	13,605	-	-	-	13,605
32011	Pen Com Fdt C/S Grant C/O	Local	-	2,000	269	-	2,269
32015	SM Co JPA/Genentech Science C/O	Local	-	1,202	-	-	1,202
32017	Menlo Park Redevelopment	Local	-	155,000	-	-	155,000
32018	Verizon Wireless C/O	Local	15,485	11,634	-	-	27,120
32025	Comm Development Block Grant	Local	-	36,932	-	-	36,932
32032	AT&T Broadband C/O	Local	-	110,795	-	-	110,795
32045	SMCCC Fdtn-New Gateway Proj C/O	Local	-	8,402	-	-	8,402
32046	US Badminton Association C/O	Local	-	32	-	-	32
32049	SMCCC Fdtn-Jump Start C/O	Local	-	-	-	-	-

**2004-05 FINAL BUDGET - SPECIALLY FUNDED PROGRAMS**

Fund	Program	Source	College of San Mateo	Cañada College	Skyline College	Chancellor's Office	Total
32051	Telecommunications agreements	Local	-	-	-	75,993	75,993
32051	Telecommunications agreements C/O	Local	-	-	-	105,029	105,029
32052	Children and Families First Comm C/O	Local	-	133,043	-	-	133,043
32055	Peninsula Health Care District	Local	200,372	-	-	-	200,372
32055	Peninsula Health Care District C/O	Local	4,933	-	-	-	4,933
32058	KCSM CPB Digital Distribution Fund	Local	366,535	-	-	-	366,535
32059	SMCCC Fdtn-SBC Pacific Bell C/O	Local	-	-	23,129	-	23,129
32060	CPB - NCO Challenge Grant	Local	8,000	-	-	-	8,000
32061	CPB - Digital Radio Conversion	Local	10,643	-	-	-	10,643
35001	KCSM Digital Project Donations	Local	150,000	-	-	-	150,000
35001	KCSM Digital Project Donations C/O	Local	73,135	-	-	-	73,135
35001	Miscellaneous Donations	Local	-	-	3,000	-	3,000
35001	Miscellaneous Donations C/O	Local	94,939	40,979	38,402	275,046	449,366
35004	General Instruction C/O	Local	-	350	250	-	600
35005	Toyota T-Ten C/O	Local	-	-	7,548	-	7,548
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	-	-	4,782	-	4,782
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	3,954	1,073	2,936	-	7,964
35035	Jazz on the Hill	Local	165,000	-	-	-	165,000
35036	Bookstore PLS Support C/O	Local	-	-	-	36,584	36,584
35037	Instrument Tech Consortium C/O	Local	779	-	-	-	779
35041	Ctr for Int'l Trade Match C/O	Local	-	-	71,812	-	71,812
35042	Middle College H.S. Match C/O	Local	1,836	-	-	-	1,836
35043	Sprint/Spectrum	Local	-	-	-	65,011	65,011
35043	Sprint/Spectrum C/O	Local	-	-	-	32,568	32,568
35045	Financial Aid Admin Allow C/O	Local	67,025	8,037	91,237	22,109	188,408
35046	Peninsula Library Systems	Local	-	-	-	145,200	145,200
35046	Peninsula Library Systems C/O	Local	-	-	-	640,859	640,859
35047	Silicon Valley Library Systems C/O	Local	-	-	-	74,434	74,434
35048	SMCCCD Fdtn Donations C/O	Local	-	795	-	-	795
35050	J.D. Gladstone Institutes C/O	Local	-	-	-	35,094	35,094
35051	Sequoia UHSD - ESL Director	Local	-	25,599	-	-	25,599
35052	IVES	Local	-	-	-	240,248	240,248
36010	San Mateo County WIB	Local	-	-	58,000	-	58,000
36010	San Mateo County WIB C/O	Local	78,065	-	-	-	78,065
36011	San Mateo County HSA Title IV-E C&CE	Local	302,038	-	-	-	302,038
36012	NOVA/Intuit WIB C&CE	Local	43,015	-	-	-	43,015
38001	Corp/Community Educ Indirect	Local	-	-	-	909	909
38001	Corp/Community Educ Indirect C/O	Local	-	-	-	25,043	25,043
38001	CCE Postage C/O	Local	23,548	-	-	-	23,548
38035	ROP Cont Cls Manicure C/O	Local	-	-	10,486	-	10,486
38101	Peninsula Symphony C&CE	Local	6,831	-	-	-	6,831
38154	Owens Corning C&CE C/O	Local	9,368	-	-	-	9,368
38162	VA Palo Alto Health Care C&CE	Local	5,913	-	-	-	5,913
38163	Terra Firma Diversion C&CE	Local	3,724	-	-	-	3,724
39001	Parking	Local	994,147	397,441	743,610	-	2,135,198
39001	Parking C/O	Local	-	-	-	380,454	380,454
39017	Community Education	Local	500,000	-	-	-	500,000
39017	Community Education C/O	Local	2,914	9,263	104	-	12,281
39024	Summer Camp Volleyball	Local	-	-	957	-	957
39030	Health Services	Local	250,519	95,908	196,153	-	542,580
Total 2004-2005 Final Budget			<u>12,104,867</u>	<u>4,592,117</u>	<u>4,458,770</u>	<u>4,887,369</u>	<u>26,043,123</u>

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Restricted General Fund (Fund 3) - Cañada College**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,053,471	\$672,624	\$1,158,430	\$817,506	\$1,395,240	34%	1
2 State Revenue	2,332,310	2,324,293	1,936,598	1,979,812	1,922,588	46%	2
3 Local Revenue	1,086,132	826,122	784,591	868,456	844,015	20%	3
4 <b>Total Revenue</b>	<b>\$4,471,913</b>	<b>\$3,823,039</b>	<b>\$3,879,619</b>	<b>\$3,665,774</b>	<b>\$4,161,843</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$1,119,504	\$909,884	\$721,418	\$863,092	\$704,603	17%	5
6 Classified Salaries	1,150,160	1,235,337	971,513	1,171,469	1,094,208	26%	6
7 Employee Benefits	441,451	381,721	431,515	416,866	474,150	11%	7
8 Materials & Supplies	239,251	173,755	280,223	151,432	606,362	14%	8
9 Operating Expenses	1,381,499	751,846	1,306,639	436,370	1,183,541	28%	9
10 Capital Outlay	195,925	280,629	123,180	209,361	156,605	4%	10
11 <b>Total Expenses</b>	<b>\$4,527,790</b>	<b>\$3,733,172</b>	<b>\$3,834,488</b>	<b>\$3,248,591</b>	<b>\$4,219,469</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$14,865	\$39,438	\$0	\$60,778	\$157,539	-158%	12
13 Other Sources	0	0	0			0%	13
14 Transfers out	(36,608)	(115,754)	0	(50,806)		0%	14
15 Contingency	0	0	0			0%	15
16 Other Out Go	(178,500)	(540,202)	(323,956)	(573,352)	(257,350)	258%	16
17 <b>Total Transfers/Other</b>	<b>(\$200,243)</b>	<b>(\$616,518)</b>	<b>(\$323,956)</b>	<b>(\$563,380)</b>	<b>(\$99,811)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$256,120)	(\$526,651)	(\$278,825)	(\$146,197)	(\$157,438)		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>(\$256,120)</b>	<b>(\$526,651)</b>	<b>(\$278,825)</b>	<b>(\$146,197)</b>	<b>(\$157,438)</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**  
**2004-2005 Final Budget**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$352,885	\$409,071	\$577,130	\$699,555	\$973,664	8%	1
2 State Revenue	2,156,400	2,368,311	2,156,016	2,326,339	2,292,040	20%	2
3 Local Revenue	7,426,115	5,361,557	7,403,239	5,294,351	8,308,614	72%	3
4 <b>Total Revenue</b>	<b>\$9,935,400</b>	<b>\$8,138,939</b>	<b>\$10,136,385</b>	<b>\$8,320,245</b>	<b>\$11,574,318</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$972,332	\$1,042,825	\$1,043,395	\$1,113,429	\$1,159,776	10%	5
6 Classified Salaries	3,061,577	2,966,403	2,930,561	2,898,191	3,345,078	29%	6
7 Employee Benefits	887,830	797,417	1,069,453	1,051,521	1,233,334	11%	7
8 Materials & Supplies	868,320	830,781	1,047,046	675,676	1,036,444	9%	8
9 Operating Expenses	3,457,791	2,640,873	3,156,673	3,130,727	3,796,832	32%	9
10 Capital Outlay	747,513	952,201	945,705	344,888	1,114,226	10%	10
11 <b>Total Expenses</b>	<b>\$9,995,364</b>	<b>\$9,230,500</b>	<b>\$10,192,833</b>	<b>\$9,214,431</b>	<b>\$11,685,690</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$175,161	\$0	\$2,041,673	\$222,065	745%	12
13 Other Sources	0	0	0			0%	13
14 Transfers out	(40,715)	(184,607)	(14,930)	(1,065,750)		0%	14
15 Contingency	0	0	0			0%	15
16 Other Out Go	(147,823)	(163,618)	(227,692)	(235,773)	(192,264)	-645%	16
17 <b>Total Transfers/Other</b>	<b>(\$188,538)</b>	<b>(\$173,064)</b>	<b>(\$242,622)</b>	<b>\$740,151</b>	<b>\$29,801</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$248,502)	(\$1,264,625)	(\$299,070)	(\$154,035)	(\$81,571)		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>(\$248,502)</b>	<b>(\$1,264,625)</b>	<b>(\$299,070)</b>	<b>(\$154,035)</b>	<b>(\$81,571)</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**  
**2004-2005 Final Budget**  
**Restricted General Fund (Fund 3) - Skyline College**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,168,546	\$1,380,104	\$990,138	\$1,309,541	\$1,002,686	26%	1
2 State Revenue	1,630,858	1,684,369	1,799,048	2,193,731	1,956,013	50%	2
3 Local Revenue	534,626	435,011	641,318	468,153	920,452	24%	3
4 <b>Total Revenue</b>	<b>\$3,334,030</b>	<b>\$3,499,484</b>	<b>\$3,430,504</b>	<b>\$3,971,425</b>	<b>\$3,879,152</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$960,616	\$1,247,418	\$942,814	\$1,148,764	\$928,685	23%	5
6 Classified Salaries	1,263,740	1,254,627	1,179,114	1,324,595	1,557,059	39%	6
7 Employee Benefits	418,276	436,983	498,624	550,712	668,803	17%	7
8 Materials & Supplies	228,688	342,020	317,255	307,950	385,315	10%	8
9 Operating Expenses	297,051	301,027	467,567	275,523	326,912	8%	9
10 Capital Outlay	163,796	212,557	193,917	155,090	118,551	3%	10
11 <b>Total Expenses</b>	<b>\$3,332,167</b>	<b>\$3,794,632</b>	<b>\$3,599,291</b>	<b>\$3,762,633</b>	<b>\$3,985,326</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$19,605	\$0	\$81,070	\$276,294	-1167%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(54,297)	(96,414)	(55,797)	(159,392)	(71,018)	300%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(200,935)	(240,389)	(190,600)	(273,750)	(228,961)	967%	16
17 <b>Total Transfers/Other</b>	<b>(\$255,232)</b>	<b>(\$317,198)</b>	<b>(\$246,397)</b>	<b>(\$352,071)</b>	<b>(\$23,685)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$253,369)	(\$612,346)	(\$415,184)	(\$143,279)	(\$129,859)		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>(\$253,369)</b>	<b>(\$612,346)</b>	<b>(\$415,184)</b>	<b>(\$143,279)</b>	<b>(\$129,859)</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  
2004-2005 Final Budget  
Restricted General Fund (Fund 3) - District Office**

	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$679,046	\$625,081	\$612,454	\$298,598	\$728,345	14%	1
2 State Revenue	3,397,448	1,713,219	2,622,047	476,994	2,725,204	53%	2
3 Local Revenue	2,059,662	1,368,905	2,053,088	164,260	1,718,900	33%	3
4 <b>Total Revenue</b>	<b>\$6,136,156</b>	<b>\$3,707,205</b>	<b>\$5,287,589</b>	<b>\$939,852</b>	<b>\$5,172,448</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$70,885	\$0	\$50,000		\$50,000	1%	5
6 Classified Salaries	465,741	498,489	248,299	300,842	452,177	8%	6
7 Employee Benefits	110,658	112,995	80,682	86,517	147,014	3%	7
8 Materials & Supplies	2,512,334	56,022	1,749,088	67,736	2,001,303	37%	8
9 Operating Expenses	890,196	232,378	1,533,942	134,653	1,292,614	24%	9
10 Capital Outlay	1,345,099	123,764	1,391,415	128,590	1,459,938	27%	10
11 <b>Total Expenses</b>	<b>\$5,394,912</b>	<b>\$1,023,648</b>	<b>\$5,053,426</b>	<b>\$718,339</b>	<b>\$5,403,046</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$16,746	\$167,565	\$0	\$185,779	\$0	0%	12
13 Other Sources	0	0	0		0	0%	13
14 Transfers out	0	(9,811)	0	(123,231)	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>\$16,746</b>	<b>\$157,754</b>	<b>\$0</b>	<b>\$62,548</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$757,990	\$2,841,311	\$234,163	\$284,061	(\$230,598)		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>\$757,990</b>	<b>\$2,841,311</b>	<b>\$234,163</b>	<b>\$284,061</b>	<b>(\$230,598)</b>		21

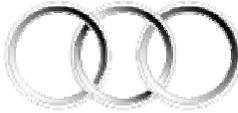
*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
***Restricted General Fund (Fund 3) - Total District***



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$3,253,948	\$3,086,880	\$3,338,152	\$3,125,200	\$4,099,934	17%	1
2 State Revenue	9,517,016	8,090,192	8,513,709	6,976,876	8,895,845	36%	2
3 Local Revenue	11,106,535	7,991,595	10,882,236	6,795,220	11,791,982	48%	3
<b>4 Total Revenue</b>	<b>\$23,877,499</b>	<b>\$19,168,667</b>	<b>\$22,734,097</b>	<b>\$16,897,295</b>	<b>\$24,787,760</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$3,123,337	\$3,200,127	\$2,757,627	\$3,125,284	\$2,843,064	11%	5
6 Classified Salaries	5,941,219	5,954,856	5,329,487	5,695,097	6,448,523	25%	6
7 Employee Benefits	1,858,215	1,729,116	2,080,274	2,105,616	2,523,300	10%	7
8 Materials & Supplies	3,848,593	1,402,578	3,393,612	1,202,794	4,029,424	16%	8
9 Operating Expenses	6,026,537	3,926,124	6,464,821	3,977,273	6,599,900	26%	9
10 Capital Outlay	2,452,332	1,569,151	2,654,217	837,928	2,849,320	11%	10
<b>11 Total Expenses</b>	<b>\$23,250,232</b>	<b>\$17,781,952</b>	<b>\$22,680,038</b>	<b>\$16,943,994</b>	<b>\$25,293,531</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$31,611	\$401,769	\$0	\$2,369,300	\$655,898	-700%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	(131,620)	(406,586)	(70,727)	(1,399,178)	(71,018)	76%	14
15 Contingency	(321,227)	0	0	0	0	0%	15
16 Other Out Go	(527,258)	(944,209)	(742,248)	(1,082,875)	(678,574)	724%	16
<b>17 Total Transfers/Other</b>	<b>(\$948,494)</b>	<b>(\$949,026)</b>	<b>(\$812,975)</b>	<b>(\$112,752)</b>	<b>(\$93,694)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$321,227)	\$437,689	(\$758,916)	(\$159,451)	(\$599,466)		18
19 Beginning Balance, July 1	321,227	321,227	758,916	758,916	599,466		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>(\$0)</b>	<b>\$758,916</b>	<b>\$0</b>	<b>\$599,466</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.*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Capital Projects Fund (Fund 4)

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

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

2003-04 Capital Projects Financial Summary  
June 30, 2004

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET		EXPENDITURE		AVAILABLE BALANCE
			BUDGET	2003-04 BUDGET	YTD	ENCUMBRANCE	
DISTRICTWIDE	General Capital Projects	40000	3,529,584.42	3,354,979.12	1,049,604.97	0.00	2,305,374.15
CSM	COP Investment	40001	250,000.00	250,000.00	0.00	0.00	250,000.00
SKYLINE	Fire Alarm, Phase II	41104	1,998,000.00	1,998,000.00	240,058.00	1,722,942.15	34,999.85
SKYLINE	Library/Learn Ctn-2nd effects	41211	719,000.00	6,979.90	0.00	6,979.39	0.51
SKYLINE	Sky Ctr for Advance Learning	41213	1,875,000.00	14,190.42	5,361.58	0.00	8,828.84
SKYLINE	Asbestos Removal (Bldg 2) (CC)	41215	654,495.00	396,304.43	396,304.43	0.00	0.00
SKYLINE	Seismic Retrofit Bldgs 7 & 8	41216	365,000.00	0.00	0.00	0.00	0.00
SKYLINE	Seismic Retrofit Bldg 3	41217	157,000.00	0.00	0.00	0.00	0.00
SKYLINE	Remove ACM 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
SKYLINE	Remove Asbestos (Bldg 1)	41220	175,000.00	175,000.00	175,000.09	0.00	(0.09)
CAÑADA	Child Development Center	41309	3,113,898.35	673,785.79	673,785.79	0.00	0.00
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	6,500.00	6,500.00	2,832.35	0.00	3,667.65
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	5,200.00	5,200.00	1,514.00	0.00	3,686.00
CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	0.00	0.00	128,700.00
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	189,000.00	1,881,003.04	64,003.08	0.00	1,816,999.96
CSM	Seismic Bldg 6 - PP x05/05	41409	353,000.00	66,616.78	66,616.78	0.00	0.00
DISTRICTWIDE	Gen. Architect Fee	42101	8,000.00	13,999.51	9,083.81	0.00	4,915.70
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	21,353,263.86	1,154,520.76	0.00	20,198,743.10
SKYLINE	Dental Hygiene Facility	42203	10,000.00	1,873.03	1,873.03	0.00	0.00
DISTRICTWIDE	Redevelopment Program	43001	2,705,791.89	4,043,346.32	2,798.75	2,201.25	4,038,346.32
DISTRICTWIDE	Dist Exterior Waterproofing	43111		20,295.00	0.00	0.00	20,295.00
SKYLINE	Install ADA Ramp Bldg 8	43223	35,000.00	5,215.60	5,215.00	0.00	0.60
SKYLINE	Repair Gym Bleachers	43224	24,000.00	1,303.00	1,303.00	0.00	0.00
SKYLINE	Reroof/Waterproof Bldg 1	43227	104,550.00	0.00	0.00	0.00	0.00
SKYLINE	Reroof Bldg 3	43230	270,397.00	270,397.00	0.00	0.00	270,397.00
SKYLINE	Replace Roof Bldg 9	43232	29,961.50	29,961.50	0.00	0.00	29,961.50
SKYLINE	Replace Roof Bldg 10	43233	49,938.00	49,938.00	0.00	0.00	49,938.00
CAÑADA	Repair Bldg 3 & 5 Door operators	43326	14,400.00	13,189.33	13,189.33	0.00	0.00
CAÑADA	Interior Light Controls	43327	195,160.00	16,005.20	16,005.22	0.00	(0.02)
CAÑADA	Repair Bldg 5 Roof Membrane	43328	123,000.00	123,000.00	11,000.04	0.00	111,999.96
CAÑADA	Replace HV Systems Components, Campuswide	43330	100,000.00	100,000.00	100,000.00	0.00	0.00
		43331		278,718.00	278,718.00	0.00	0.00
CSM	Repair Emergency Lighting	43459	23,400.00	0.00	0.00	0.00	0.00
CSM	Upgrade HVAC Bldg. 14 & 18	43463	25,032.00	0.00	0.00	0.00	0.00
CSM	Repair Boiler & Retube	43466	68,400.00	0.00	0.00	0.00	0.00
CSM	Repair Water System/Fire Pump	43472	374,747.00	374,747.00	2,121.18	20,000.00	352,625.82
CSM	Interior Lighting Bldgs 1/6/18	43475	67,650.00	67,650.00	67,650.00	0.00	0.00
CSM	Replace Roof Bldg 7	43476	141,450.00	141,450.00	0.00	0.00	141,450.00
CSM	Sewer Line Repair, Phase II	43477	316,418.00	316,418.00	0.00	0.00	316,418.00
DISTRICTWIDE	Property Management Study	44001	7,344.94	990,874.76	99,023.31	15,017.68	876,833.77
DISTRICTWIDE	Faculty/Staff Housing Project	44002		0.00	(13,850.00)	0.00	13,850.00
DISTRICTWIDE	District Facilities Projects	44102		232,910.54	7,453.04	0.00	225,457.50
DISTRICTWIDE	Dist Funded FCI Contingency	44103	14,100.00	1,164.73	519.74	644.99	0.00
DISTRICTWIDE	District Office Improvements	44106	240,000.00	135,712.85	109,665.84	0.00	26,047.01
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	1,653,709.00	1,583,074.65	3,117.51	0.00	1,579,957.14
DISTRICTWIDE	Districtwide Athletic Facilities	44110	51,000.00	0.00	0.00	0.00	0.00
SKYLINE	Replace Signs(Campuswide)	44220	29,693.00	19,435.59	19,082.79	0.00	352.80
SKYLINE	SCI Labs Upgrade	44222	137,558.00	127,558.00	0.00	0.00	127,558.00
SKYLINE	Health Career Ed Center	44226	0.00	1,630.00	0.00	0.00	1,630.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	200,000.00	392,644.07	238,845.28	144,047.43	9,751.36
SKYLINE	Center for Adv Lrng Swing Space	44234	100,000.00	0.00	0.00	0.00	0.00
SKYLINE	Burglar Alarm System	44237	20,000.00	8,611.01	8,611.01	0.00	0.00
SKYLINE	Signage Student Services	44238	1,000.00	3,375.75	3,375.75	0.00	0.00
SKYLINE	Student Services One-Stop	44240	17,712.99	0.00	0.00	0.00	0.00
SKYLINE	Avon Damages Repair	44241		77,728.98	0.00	0.00	77,728.98
CAÑADA	Science Lab Upgrade	44329	80,271.00	17,412.91	1,675.71	0.00	15,737.20
CAÑADA	West Ed Project	44331	500,000.00	(30,387.85)	12,985.17	0.00	(43,373.02)
CAÑADA	Facilities Maint Ctr	44335	15,000.00	149,195.42	40,025.50	0.00	109,169.92
CAÑADA	Computer Lab Bldg. 6	44336	85,000.00	6,012.47	6,012.47	0.00	0.00
CAÑADA	Volleyball Standards Install	44341	6,000.00	6,000.00	0.00	0.00	6,000.00
CAÑADA	Bldg 18 Nursing Program	44342	150,000.00	150,000.00	0.00	150,000.00	0.00
CSM	Remodel Choral Rm Ph II	44425	120,000.00	22,800.47	22,800.47	0.00	0.00

2003-04 Capital Projects Financial Summary  
June 30, 2004

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL		EXPENDITURE		AVAILABLE
			BUDGET	2003-04 BUDGET	YTD	ENCUMBRANCE	
CSM	Theatre Renovation-Foundation	44426	700,000.00	9,352.26	9,352.26	0.00	0.00
CSM	Reading for Success	44427		42,809.91	5,182.90	0.00	37,627.01
CSM	DSPS / A&R Remodel	44428	95,000.00	1,243.92	0.00	0.00	1,243.92
CSM	CSM Regional Public Safety Center	44433	5,000.00	1,782,226.80	0.00	0.00	1,782,226.80
CSM	Ergonomic office furniture (completion)	44435	25,000.00	96,502.74	455.30	16,333.72	79,713.72
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	12,181.01	0.00	0.00	12,181.01
CSM	Multicultural Center upgrades	44441	25,000.00	0.00	0.00	0.00	0.00
CSM	Bldg. 1 "Start Here" Booth	44443	25,000.00	0.00	0.00	0.00	0.00
CSM	Portable stage	44445	25,000.00	35,000.00	0.00	0.00	35,000.00
CSM	Child Development Ctr. Playground	44446	30,000.00	917.31	917.31	0.00	0.00
CSM	Document shredding (Bldg. 1)	44447	1,000.00	1,000.00	429.29	0.00	570.71
CSM	Window blinds for Bldg. 1 & other depts.	44448	60,000.00	31,700.04	4,062.00	0.00	27,638.04
CSM	Facilities Projects Contingency Fund	44449	20,000.00	368,132.38	0.00	0.00	368,132.38
CSM	Replace South Cafeteria chairs (200)	44450	20,000.00	7,387.25	0.00	0.00	7,387.25
CSM	Shipping/Receiving Improvements	44451	25,000.00	25,000.00	0.00	0.00	25,000.00
CSM	Technology Improvements	44452	52,000.00	52,000.00	0.00	0.00	52,000.00
CSM	Emergency Preparedness	44453	25,000.00	25,000.00	0.00	0.00	25,000.00
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	2,237.62	2,237.62	0.00	0.00
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	1,890.57	1,890.57	1,890.57	0.00	0.00
SKYLINE	Refinish Interiors	46205	39,100.00	1,543.34	1,543.34	0.00	0.00
SKYLINE	Skyline FCI Projects	46209	6,000.00	1,492.59	1,492.59	0.00	0.00
SKYLINE	Evacuation Signs	46210	7,525.00	7,525.00	0.00	0.00	7,525.00
SKYLINE	Irber/Peel Construction	46211	17,500.00	17,500.00	0.00	13,578.00	3,922.00
SKYLINE	Bookstore Project	46212	25,000.00	25,000.00	1,823.28	2,662.34	20,514.38
CSM	Install Electric Doors.	46408	30,000.00	875.61	875.61	0.00	0.00
CSM	Bookstore Project	46416	50,000.00	50,000.00	10,211.37	0.00	39,788.63
DISTRICTWIDE	COP Projects	48001	26,787,806.04	26,787,806.04	5,244,069.32	0.00	21,543,736.72
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	8,547,492.64	8,547,492.64	906,274.40	0.00	7,641,218.24
DISTRICTWIDE	Districtwide Athletic Facilities	48101	17,000,000.00	17,000,000.00	4,337,794.92	0.00	12,662,205.08
SKYLINE	Bookstore Project	48200	2,100,000.00	2,100,000.00	0.00	0.00	2,100,000.00
CAÑADA	Bookstore Project	48300	200,000.00	200,000.00	0.00	0.00	200,000.00
CSM	Bookstore Project	48400	1,700,000.00	1,700,000.00	0.00	0.00	1,700,000.00
DISTRICTWIDE	Bond Construction - General	49000		4,691,060.68	17,100.00	0.00	4,673,960.68
DISTRICTWIDE	DW Energy Efficiency Projects	49001	544,381.00	11,791,440.28	8,113,666.04	1,095.00	3,676,679.24
DISTRICTWIDE	DW Facility Assessment Database	49002	25,000.00	53,498.46	53,498.75	0.00	(0.29)
DISTRICTWIDE	DW Signage	49003	25,000.00	25,000.00	4,421.37	1,597.23	18,981.40
DISTRICTWIDE	DW Program and Project Management	49004	200,000.00	11,855,575.45	3,060,302.98	23,424.53	8,771,847.94
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	43,000.00	4,060.00	37,820.00	1,120.00
DISTRICTWIDE	DW Legal Services	49009	100,000.00	125,707.52	21,166.80	4,540.72	100,000.00
DISTRICTWIDE	Property Acquisition	49011		8,873,000.00	8,832,646.54	0.00	40,353.46
DISTRICTWIDE	DW Geotechnical Services	49012	150,000.00	200,000.00	118,127.37	932.00	80,940.63
DISTRICTWIDE	DW Environmental Testing & Abatement						
DISTRICTWIDE	Design Services	49013	50,000.00	200,000.00	133,124.83	55,307.37	11,567.80
DISTRICTWIDE	DW CEQA Compliance	49014	125,000.00	122,465.00	53,503.36	0.00	68,961.64
DISTRICTWIDE	DW Teledata Upgrade	49015	2,025,000.00	2,025,000.00	0.00	25,000.00	2,000,000.00
SKYLINE	Sky Bldg 3	49202	413,167.00	1,425,948.55	485,805.15	71,450.43	868,692.97
SKYLINE	Sky Bldg 6/7A	49203	1,000,000.00	958,793.43	552,800.03	161,230.44	244,762.96
SKYLINE	Sky Bldgs 7/8	49204	1,615,988.00	1,550,042.36	409,756.96	330,611.13	809,674.27
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	79,736.56	18,536.70	27,695.02	33,504.84
SKYLINE	SKY Swing Space	49207	430,000.00	2,406,586.20	1,039,387.10	586,829.31	780,369.79
SKYLINE	SKY Exterior Walkway Lighting	49208	35,000.00	27,353.48	15,425.86	0.00	11,927.62
SKYLINE	SKY Bldg 1	49209	230,000.00	298,922.64	76,406.03	18,932.37	203,584.24
SKYLINE	SKY Bldg 2	49210	200,000.00	110,365.14	25,547.76	0.00	84,817.38
SKYLINE	SKY Utility Infrastructure Upgrade	49211	348,488.00	2,479,892.85	867,914.74	674,220.25	937,757.86
SKYLINE	SKY Fire/Life Safety	49212	25,000.00	25,000.00	194.34	0.00	24,805.66
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	532,821.00	532,821.00	118,424.00	136,576.11	277,820.89
SKYLINE	SKY Landscape Upgrade	49214	700,000.00	700,000.00	21,456.44	289.36	678,254.20
SKYLINE	SKY Exterior Painting	49215	40,000.00	400,000.00	23,859.00	54,025.83	322,115.17
SKYLINE	SKY Wayfinding Signage	49216	20,000.00	20,000.00	12,906.53	0.00	7,093.47
SKYLINE	SKY Bldg 16/Portable CDC	49217	19,065.00	19,065.00	5,343.31	0.00	13,721.69
SKYLINE	SKY Roofing/Waterproofing	49218	100,000.00	100,000.00	0.00	0.00	100,000.00
SKYLINE	SKY Bldgs 9/10	49219	50,000.00	50,000.00	49,394.75	0.00	605.25
SKYLINE	SKY ADA Accessibility Plan	49220	46,182.00	46,182.00	34,613.47	11,568.49	0.04

2003-04 Capital Projects Financial Summary  
June 30, 2004

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL	EXPENDITURE		ENCUMBRANCE	AVAILABLE
			BUDGET	2003-04 BUDGET	YTD		
CAÑADA	CAN Bldg 3	49301	250,000.00	2,799,601.57	2,611,415.29	91,647.14	96,539.14
CAÑADA	CAN Bldg 6	49302	150,000.00	149,975.00	13,399.50	4,730.50	131,845.00
CAÑADA	CAN Bldg 9	49303	53,000.00	1,960,926.45	1,139,180.86	149,660.03	672,085.56
CAÑADA	CAN Space Programming	49304	70,000.00	37,795.05	29,464.73	0.00	8,330.32
CAÑADA	CAN Exterior Improvements	49305	55,000.00	210,887.06	41,777.90	1,440.00	167,669.16
CAÑADA	CAN Swing Space	49306	200,000.00	200,000.00	28,579.46	0.00	171,420.54
CAÑADA	CAN Bldg 17	49307	1,208,000.00	1,177,643.55	146,411.79	0.00	1,031,231.76
CAÑADA	CAN Utility Infrastructure Upgrade	49308	284,960.00	670,490.79	41,635.29	7,473.97	621,381.53
CAÑADA	CAN Bldg 13	49309	150,000.00	650,000.00	32,403.81	228,230.56	389,365.63
CAÑADA	CAN Bldg 5	49310	50,000.00	810,679.00	158,376.21	44,395.61	607,907.18
CAÑADA	CAN Fire/Life Safety	49311	25,000.00	490,000.00	971.55	358,647.04	130,381.41
CAÑADA	CAN Bldg 2	49312	200,000.00	186,722.40	95,069.71	0.00	91,652.69
CAÑADA	CAN Bldg 22	49313	675,000.00	674,928.94	503,079.74	93,615.34	78,233.86
CAÑADA	CAN Bldg 18	49314	25,000.00	25,000.00	4,084.29	0.00	20,915.71
CAÑADA	CAN Wayfinding Signage	49315	25,000.00	129,000.00	2,462.42	0.00	126,537.58
CAÑADA	CAN Bldg 1 Gym	49316	200,000.00	375,000.00	7,840.00	0.00	367,160.00
CAÑADA	CAN Landscape Upgrades	49317	817,055.00	738,055.00	299,973.17	289.32	437,792.51
CAÑADA	CAN Parking/Sidewalk Upgrades	49318	975,864.00	1,625,864.00	459,959.92	18,336.56	1,147,567.52
CAÑADA	CAN Bldg 16	49319	250,000.00	250,000.00	0.00	0.00	250,000.00
CAÑADA	CAN Bldgs 16/17/18	49320	1,225,000.00	1,225,000.00	444,550.21	272,842.74	507,607.05
CAÑADA	CAN Bldg 8	49321	20,000.00	20,000.00	3,752.00	0.00	16,248.00
CAÑADA	CAN Bldgs 3/18	49322	550,000.00	550,000.00	182,790.06	218,454.17	148,755.77
CAÑADA	CAN ADA Accessibility Plan	49323	31,083.00	31,083.00	22,478.09	8,642.47	(37.56)
CSM	CSM Bldg 18	49401	1,724,600.00	7,994,975.00	285,255.81	24,529.06	7,685,190.13
CSM	CSM Bldg 33	49402	50,000.00	560,441.77	224,318.65	397.58	335,725.54
CSM	CSM Integrated Science Center	49403	100,000.00	24,611,570.91	2,587,808.07	17,291,755.15	4,732,007.69
CSM	CSM Regional Public Safety Ctr	49404	700,000.00	699,975.00	241,536.70	80,551.35	377,886.95
CSM	CSM Swing Space	49405	200,000.00	693,865.54	107,913.00	74,265.33	511,687.21
CSM	CSM Space Programming	49406	70,000.00	214,593.03	136,474.95	4,486.03	73,632.05
CSM	CSM Exterior Walkway Lighting	49407	140,000.00	35,242.53	21,371.35	0.00	13,871.18
CSM	CSM Buildings 25-29	49408	25,000.00	37,190.00	4,932.74	29,053.06	3,204.20
CSM	KCSM Digital Project	49409	6,000,000.00	3,711,349.94	914,182.58	3,524.80	2,793,642.56
CSM	CSM Bldg 1/5/6	49410	2,340,000.00	2,231,219.96	136,478.46	254,564.12	1,840,177.38
CSM	CSM Bldg 34	49411	1,900,000.00	1,879,446.69	143,823.04	47,725.45	1,687,898.20
CSM	CSM Bldg 17	49412	720,000.00	714,666.95	6,485.00	0.00	708,181.95
CSM	CSM Utility Infrastructure Upgrade	49413	404,636.00	4,976,312.32	755,637.38	145,169.29	4,075,505.65
CSM	CSM Bldg 8	49414	10,000.00	1,131,162.26	101,705.26	2,525.00	1,026,932.00
CSM	CSM Bldg 14	49415	10,000.00	191,652.00	14,337.26	0.00	177,314.74
CSM	CSM Bldg 19	49417	10,000.00	971,344.28	194,685.12	529,884.05	246,775.11
CSM	CSM Fire/Life Safety	49418	25,000.00	746,397.09	1,264.49	241,152.81	503,979.79
CSM	CSM Bldg 7	49419	15,000.00	296,000.00	70,725.00	0.00	225,275.00
CSM	CSM Bldg 10/11/12	49420	80,000.00	64,375.00	49,805.26	0.00	14,569.74
CSM	CSM Bldg 9	49421	500,000.00	2,500,000.00	113,487.64	35,764.83	2,350,747.53
CSM	CSM Bldg 2/Choral Room	49422	150,000.00	150,000.00	46,745.51	3,030.67	100,223.82
CSM	CSM Landscape Upgrades	49423	800,000.00	800,000.00	15,169.18	6,582.32	778,248.50
CSM	CSM Parking/Sidewalk Upgrades	49424	1,000,000.00	1,000,000.00	178,899.76	203,680.83	617,419.41
CSM	CSM Bldg 4	49425	30,000.00	30,000.00	0.00	0.00	30,000.00
CSM	CSM Bldg 3	49426	25,000.00	25,000.00	12,542.74	0.00	12,457.26
CSM	CSM Bldg 16	49427	20,000.00	20,000.00	10,246.00	0.00	9,754.00
CSM	CSM ADA Accessibility Plan	49428	150,000.00	150,000.00	86,214.81	21,099.43	42,685.76
CSM	CSM Emergency Building Repairs	49429	245,000.00	245,000.00	0.00	0.00	245,000.00
<b>TOTAL</b>			<b>114,773,125.14</b>	<b>222,590,444.49</b>	<b>52,327,606.83</b>	<b>24,815,699.15</b>	<b>145,447,138.51</b>

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Capital Projects Fund (Fund 4) - Cañada College**



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-2005 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	15,318	14,427	10,027	0	0%	3
4 <b>Total Revenue</b>	<b>\$0</b>	<b>\$15,318</b>	<b>\$14,427</b>	<b>\$10,027</b>	<b>\$0</b>	<b>0%</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	87	0	88	0	15,000	0%	8
9 Operating Expenses	1,131	0	30,876	0	53,000	1%	9
10 Capital Outlay	16,421	0	16,420	1,676	4,717,671	99%	10
11 <b>Total Expenses</b>	<b>\$17,639</b>	<b>\$0</b>	<b>\$47,384</b>	<b>\$1,676</b>	<b>\$4,785,671</b>	<b>100%</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
17 <b>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	(\$17,639)	\$15,318	(\$32,957)	\$8,351	(\$4,785,671)		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>(\$17,639)</b>	<b>\$15,318</b>	<b>(\$32,957)</b>	<b>\$8,351</b>	<b>(\$4,785,671)</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**  
**2004-2005 Final Budget**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-2005 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	38,235	78,695	35,856	0	0%	3
<b>4 Total Revenue</b>	<b>\$425</b>	<b>\$38,235</b>	<b>\$78,695</b>	<b>\$35,856</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	284	22,500	0%	6
7 Employee Benefits	0	0	0	28	2,500	0%	7
8 Materials & Supplies	45	1,553	3,492	4,771	20,000	0%	8
9 Operating Expenses	2,065	0	74,636	100	150,063	1%	9
10 Capital Outlay	2,271,331	0	2,056,629	35	23,716,054	99%	10
<b>11 Total Expenses</b>	<b>\$2,273,441</b>	<b>\$1,553</b>	<b>\$2,134,757</b>	<b>\$5,218</b>	<b>\$23,911,117</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$0	\$0	212,000.00	\$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>\$212,000</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$2,273,016)	\$36,682	(\$2,056,062)	\$242,638	(\$23,911,117)		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>(\$2,273,016)</b>	<b>\$36,682</b>	<b>(\$2,056,062)</b>	<b>\$242,638</b>	<b>(\$23,911,117)</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  
2004-2005 Final Budget  
Capital Projects Fund (Fund 4) - Skyline College**

	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-2005 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	92,905	131,138	12,808	0	0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$92,905</b>	<b>\$131,138</b>	<b>\$12,808</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	20,250	0%	6
7 Employee Benefits	0	0	0	0	2,250	0%	7
8 Materials & Supplies	0	0	0	0	15,600	0%	8
9 Operating Expenses	0	0	114,042	0	120,713	1%	9
10 Capital Outlay	422,623	0	400,567	0	19,888,677	99%	10
<b>11 Total Expenses</b>	<b>\$422,623</b>	<b>\$0</b>	<b>\$514,609</b>	<b>\$0</b>	<b>\$20,047,490</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$110,000	\$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>\$110,000</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	(\$312,623)	\$92,905	(\$383,471)	\$12,808	(\$20,047,490)		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>(\$312,623)</b>	<b>\$92,905</b>	<b>(\$383,471)</b>	<b>\$12,808</b>	<b>(\$20,047,490)</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  
2004-2005 Final Budget  
Capital Projects Fund (Fund 4) - District Office**

	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-2005 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	4,512,302	3,048,945	2,357,822	1,824,517	8,216,125	77%	2
3 Local Revenue	33,857,204	107,198,450	5,168,686	144,214	2,472,000	23%	3
4 <b>Total Revenue</b>	<b>\$38,369,506</b>	<b>\$110,247,395</b>	<b>\$7,526,508</b>	<b>\$1,968,731</b>	<b>\$10,688,125</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$798	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	79,722	3,942	24,662	0	0%	6
7 Employee Benefits	0	9,766	0	3,505	0	0%	7
8 Materials & Supplies	510,347	60,208	515,616	47,561	0	0%	8
9 Operating Expenses	3,177,775	3,626,201	21,260,420	6,109,733	3,147,057	8%	9
10 Capital Outlay	37,855,880	10,630,592	39,824,108	30,083,887	34,992,339	92%	10
11 <b>Total Expenses</b>	<b>\$41,544,002</b>	<b>\$14,407,287</b>	<b>\$61,604,086</b>	<b>\$36,269,348</b>	<b>\$38,139,396</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$409,997	\$1,035,487	\$0	\$72,500,107	\$0	0%	12
13 Other Sources	385,040	366,500	162,320	20,622,607	62,965	-134%	13
14 Transfers out	0	(51,000)	0	(44,119,811)	(109,894)	234%	14
15 Contingency	(1,417,696)	0	0	0	0	0%	15
16 Other Out Go	(1,500,000)	(7,607,701)	0	(8,832,647)	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,122,659)</b>	<b>(\$6,256,714)</b>	<b>\$162,320</b>	<b>\$40,170,257</b>	<b>(\$46,929)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$5,297,155)	\$89,583,394	(\$53,915,258)	\$5,869,641	(\$27,498,200)		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>(\$5,297,155)</b>	<b>\$89,583,394</b>	<b>(\$53,915,258)</b>	<b>\$5,869,641</b>	<b>(\$27,498,200)</b>		21

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

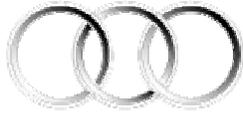
**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Capital Projects Fund (Fund 4) - Total District**



	2002-2003 Adoption Budget	2002-2003 Actual	2003-04 Adoption Budget	2003-2004 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	4,512,302	3,048,945	2,357,822	1,824,517	8,216,125	77%	2
3 Local Revenue	33,857,629	107,344,908	5,392,946	202,904	2,472,000	23%	3
<b>4 Total Revenue</b>	<b>\$38,369,931</b>	<b>\$110,393,853</b>	<b>\$7,750,768</b>	<b>\$2,027,422</b>	<b>\$10,688,125</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$798	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	79,722	3,942	24,946	42,750	0%	6
7 Employee Benefits	0	9,766	0	3,534	4,750	0%	7
8 Materials & Supplies	510,479	61,761	519,196	52,332	50,600	0%	8
9 Operating Expenses	3,180,971	3,626,201	21,479,974	6,109,833	3,470,833	4%	9
10 Capital Outlay	40,566,255	10,630,592	42,297,724	30,085,598	83,314,741	96%	10
<b>11 Total Expenses</b>	<b>\$44,257,705</b>	<b>\$14,408,840</b>	<b>\$64,300,836</b>	<b>\$36,276,242</b>	<b>\$86,883,674</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$519,997	\$1,035,487	\$0	\$72,712,107	\$0	0%	12
13 Other Sources	385,040	366,500	162,320	20,622,607	62,965	-134%	13
14 Transfers out	0	(51,000)	0	(44,119,811)	(109,894)	234%	14
15 Contingency	(1,417,696)	0	0	0	0	0%	15
16 Other Out Go	(1,500,000)	(7,607,701)	0	(8,832,647)	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,012,659)</b>	<b>(\$6,256,714)</b>	<b>\$162,320</b>	<b>\$40,382,257</b>	<b>(\$46,929)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$7,900,433)	\$89,728,299	(\$56,387,748)	\$6,133,438	(\$76,242,478)		18
19 Beginning Balance, July 1	7,900,433	7,900,433	97,628,732	97,628,732	103,762,170		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$0</b>	<b>\$97,628,732</b>	<b>\$41,240,984</b>	<b>\$103,762,170</b>	<b>\$27,519,692</b>		21

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

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

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

*The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges. The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores. The **Cafeteria Fund** is used to account for revenues received and expenses related to the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Enterprise Fund - Bookstore (Fund 5)**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 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	7,502,619	8,029,289	7,750,000	7,413,209	7,585,808	100%	3
4 <b>Total Income</b>	<b>\$7,502,619</b>	<b>\$8,029,289</b>	<b>\$7,750,000</b>	<b>\$7,413,209</b>	<b>\$7,585,808</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Cost of Sales	\$5,365,000	\$5,826,483	\$5,650,600	\$5,424,175	\$5,469,290	73%	5
6 Certificated Salaries	0	0	0	0		0%	6
7 Classified Salaries	952,890	1,243,960	1,290,481	1,219,807	1,179,119	16%	7
8 Employee Benefits	253,652	227,455	297,259	295,118	289,133	4%	8
9 Materials & Supplies	40,000	42,324	44,600	24,961	38,322	1%	9
10 Operating Expenses	450,000	424,607	452,000	380,699	500,518	7%	10
11 Capital Outlay	0	0	0	0	0	0%	11
12 <b>Total Expenses</b>	<b>\$7,061,542</b>	<b>\$7,764,829</b>	<b>\$7,734,940</b>	<b>\$7,344,760</b>	<b>\$7,476,382</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	(135,912)	0%	17
18 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$135,912)</b>	<b>0%</b>	18
<b>Fund Balance</b>							
19 Net Change in Fund Balance	\$441,077	\$264,460	\$15,060	\$68,449	(\$26,486)		19
20 Beginning Balance, June 1	5,300,861	5,300,861	5,565,321	5,565,321	5,547,244		20
21 Adjustments to Beginning Balance	0	0	0	(86,526)	0		21
22 <b>Net Fund Balance, May 31</b>	<b>\$5,741,938</b>	<b>\$5,565,321</b>	<b>\$5,580,381</b>	<b>\$5,547,244</b>	<b>\$5,520,758</b>		22

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

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT BOOKSTORES**



**Balance Sheet  
May 31, 2004**

**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**ASSETS**

Cash for Operations and Investments	\$4,173,598
Accounts Receivable	475,589
Inventory	1,697,771
Furniture, Fixtures & Equipment (Net)	65,108
<b>TOTAL ASSETS</b>	<b><u><u>\$6,412,066</u></u></b>

**LIABILITIES AND CAPITAL**

Liabilities	\$864,823
Capital-Reserved	5,547,244
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$6,412,066</u></u></b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT BOOKSTORES**



**Income Statement  
For the Year Ending May 31, 2004**

**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

	<u>Year to Date Actual</u>	<u>2003-2004 Budget</u>
<b>INCOME</b>		
Merchandise Sales	\$7,362,684	\$7,600,000
Interest	98,557	98,000
Other Income	(48,032)	52,000
<b>TOTAL INCOME</b>	<b><u><u>\$7,413,209</u></u></b>	<b><u><u>\$7,750,000</u></u></b>
<b>EXPENSES</b>		
Salaries	\$1,174,853	\$1,245,481
Benefits	285,046	291,259
Merchandise Purchases	5,424,175	5,650,600
Store & Office	24,961	44,600
Travel, Conference, Membership	964	1,500
Utilities	30,398	30,000
Contracted Services	47,707	60,000
Depreciation Expense	47,897	70,000
Outgoing Freight	2,618	6,000
Other	251,114	284,500
Administrative Salary & Benefits	55,027	51,000
<b>TOTAL EXPENSES</b>	<b><u><u>\$7,344,760</u></u></b>	<b><u><u>\$7,734,940</u></u></b>
<b>NET INCOME FROM OPERATIONS</b>	<b><u><u>\$68,449</u></u></b>	<b><u><u>\$15,060</u></u></b>
Capital, June 1, 2003	5,565,321	
Adjustment to Beginning Balance	(86,526)	
<b>Capital, May 31, 2003</b>	<b><u><u>\$5,547,244</u></u></b>	

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 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	172,000	197,360	195,000	187,312	192,000	100%	3
<b>4 Total Revenue</b>	<b>\$172,000</b>	<b>\$197,360</b>	<b>\$195,000</b>	<b>\$187,312</b>	<b>\$192,000</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	188,200	169,686	177,500	252,463	148,000	100%	9
10 Capital Outlay	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$188,200</b>	<b>\$169,686</b>	<b>\$177,500</b>	<b>\$252,463</b>	<b>\$148,000</b>	<b>100%</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	(\$16,200)	\$27,674	\$17,500	(\$65,151)	\$44,000		18
19 Beginning Balance, July 1	783,892	783,652	811,566	811,566	746,416		19
20 Adjustments to Beginning Balance	0	240	0	1	0		20
<b>21 Net Fund Balance, June 30</b>	<b>\$767,692</b>	<b>\$811,566</b>	<b>\$829,066</b>	<b>\$746,416</b>	<b>\$790,416</b>		21

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT CAFETERIAS**



**Balance Sheet  
June 30, 2004**

**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**ASSETS**

Cash for Operations and Investments	\$432,071
Cash Reserve for Equipment	330,000
Accounts Receivable	7,674
Furniture, Fixtures & Equipment (Net)	93,149
<b>TOTAL ASSETS</b>	<b><u>\$862,894</u></b>

**LIABILITIES AND CAPITAL**

Liabilities	\$116,479
Capital, July 1, 2002	\$811,567
Adjustment to Capital	(65,151)
Capital, June 30, 2003	<u>\$746,416</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$862,894</u></b>

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT CAFETERIAS**

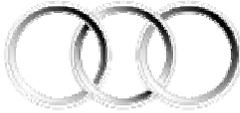
**Income Statement  
For the Year Ending June 30, 2004**



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

	<u>Year to Date Actual</u>	<u>2003-2004 Budget</u>
<b>INCOME</b>		
Special Service Income	\$29,150	\$22,000
Vending Income	84,728	94,500
Food Service Income	55,230	64,000
Interest	18,205	14,500
Unrealized Gain on Investments	0	0
<b>TOTAL INCOME</b>	<u>\$187,312</u>	<u>\$195,000</u>
<b>EXPENSES</b>		
Depreciation Expense	\$31,139	\$24,000
Service Contracts & Repairs	37,189	53,000
College Support	167,131	94,500
Other	17,005	6,000
<b>TOTAL EXPENSES</b>	<u>\$252,463</u>	<u>\$177,500</u>
<b>NET INCOME FROM OPERATIONS</b>	<b><u>(\$65,151)</u></b>	<b><u>\$17,500</u></b>
Capital, July 1, 2003	<u>\$811,567</u>	
<b>Capital, June 30, 2004</b>	<b><u>\$746,416</u></b>	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Special Revenue Fund (Fund 6)

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

**San Mateo County Community College District**  
**2004-2005 Final Budget**  
**Child Development Fund (Fund 6) - Cañada College**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	\$0	\$0	(\$1,642)		0%	1
2 State Revenue	0	(12,026)	0	92,641	151,256	100%	2
3 Local Revenue	0	(101)	0	207		0%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>(\$12,127)</b>	<b>\$0</b>	<b>\$91,206</b>	<b>\$151,256</b>	<b>100%</b>	<b>4</b>
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0		0%	5
6 Classified Salaries	0	0	0	0		0%	6
7 Employee Benefits	0	0	0	0		0%	7
8 Materials & Supplies	0	0	0	0		0%	8
9 Operating Expenses	0	0	0	110,377	139,156	100%	9
10 Capital Outlay	0	0	0	0		0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,377</b>	<b>\$139,156</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
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	(\$12,127)	\$0	(\$19,172)	\$12,100		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>(\$12,127)</b>	<b>\$0</b>	<b>(\$19,172)</b>	<b>\$12,100</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**  
**2004-2005 Final Budget**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$8,000	\$11,252	\$11,000	\$9,861	\$10,767	4%	1
2 State Revenue	158,986	107,892	119,016	69,145	141,628	52%	2
3 Local Revenue	103,863	110,491	116,500	119,203	119,203	44%	3
4 <b>Total Revenue</b>	<b>\$270,849</b>	<b>\$229,635</b>	<b>\$246,516</b>	<b>\$198,209</b>	<b>\$271,598</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$79,550	\$74,435	\$81,727	\$78,287	\$81,727	23%	5
6 Classified Salaries	147,764	170,625	158,465	181,659	176,175	49%	6
7 Employee Benefits	57,338	56,138	70,082	73,802	73,222	20%	7
8 Materials & Supplies	14,375	24,122	24,375	26,451	26,451	7%	8
9 Operating Expenses	8,766	1,728	8,766	509	509	0%	9
10 Capital Outlay	0	0	0			0%	10
11 <b>Total Expenses</b>	<b>\$307,793</b>	<b>\$327,048</b>	<b>\$343,415</b>	<b>\$360,708</b>	<b>\$358,084</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$50,000	\$95,404	\$110,526	\$117,018	\$114,555	100%	12
13 Other Sources	7,338	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>\$57,338</b>	<b>\$95,404</b>	<b>\$110,526</b>	<b>\$117,018</b>	<b>\$114,555</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$20,394	(\$2,009)	\$13,627	(\$45,481)	\$28,069		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>\$20,394</b>	<b>(\$2,009)</b>	<b>\$13,627</b>	<b>(\$45,481)</b>	<b>\$28,069</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**  
**2004-2005 Final Budget**  
**Child Development Fund (Fund 6) - Skyline College**



**Revenue**

	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
1 Federal Revenue	\$13,525	\$13,766	\$14,000	\$13,484	\$15,174	5%	1
2 State Revenue	208,715	203,606	200,900	309,347	247,348	88%	2
3 Local Revenue	11,950	14,955	16,500	17,047	17,047	6%	3
<b>4 Total Revenue</b>	<b>\$234,190</b>	<b>\$232,327</b>	<b>\$231,400</b>	<b>\$339,878</b>	<b>\$279,569</b>	<b>100%</b>	<b>4</b>

**Expenses**

5 Certificated Salaries	\$67,155	\$60,216	\$71,311	\$62,711	\$65,111	16%	5
6 Classified Salaries	164,926	178,554	173,609	214,014	205,978	52%	6
7 Employee Benefits	61,425	63,793	79,822	86,252	84,495	21%	7
8 Materials & Supplies	32,183	31,080	29,183	37,730	37,730	10%	8
9 Operating Expenses	27,960	16,721	18,675	1,547	1,547	0%	9
10 Capital Outlay	0	1,656	0			0%	10
<b>11 Total Expenses</b>	<b>\$353,650</b>	<b>\$352,020</b>	<b>\$372,600</b>	<b>\$402,255</b>	<b>\$394,861</b>	<b>100%</b>	<b>11</b>

**Transfers & Other**

12 Transfers In	\$50,000	\$63,792	\$79,822	\$101,252	\$115,292	100%	12
13 Other Sources	11,425	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>\$61,425</b>	<b>\$63,792</b>	<b>\$79,822</b>	<b>\$101,252</b>	<b>\$115,292</b>	<b>100%</b>	<b>17</b>

**Fund Balance**

18 Net Change in Fund Balance	(\$58,035)	(\$55,901)	(\$61,378)	\$38,875	(\$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>(\$58,035)</b>	<b>(\$55,901)</b>	<b>(\$61,378)</b>	<b>\$38,875</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**  
**2004-2005 Final Budget**  
**Child Development Fund (Fund 6) - District Office**

	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$0	(\$21,484)	\$0	\$24,178	\$0	0%	1
2 State Revenue	43,380	43,181	26,000	28,171	0	0%	2
3 Local Revenue	0	(1,957)	0	(1,184)	0	0%	3
4 <b>Total Revenue</b>	<b>\$43,380</b>	<b>\$19,740</b>	<b>\$26,000</b>	<b>\$51,165</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	2,435	0	3,521	0	0%	6
7 Employee Benefits	0	265	0	485	0	0%	7
8 Materials & Supplies	0	1,593	0	533	0	0%	8
9 Operating Expenses	43,380	1,800	26,000	7,685	0	0%	9
10 Capital Outlay	0	41,088	0	29,576	0	0%	10
11 <b>Total Expenses</b>	<b>\$43,380</b>	<b>\$47,181</b>	<b>\$26,000</b>	<b>\$41,800</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$25,000	\$50,000	\$107,584	\$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>\$0</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$107,584</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	(\$2,441)	\$50,000	\$116,949	\$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>\$0</b>	<b>(\$2,441)</b>	<b>\$50,000</b>	<b>\$116,949</b>	<b>\$0</b>		21

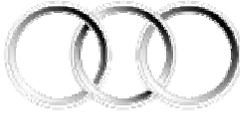
*All District activity relates to repair/construction projects at CSM & Skyline managed by Facilities department.  
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District  
2004-2005 Final Budget  
Child Development Fund (Fund 6) - Total District**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$21,525	\$3,534	\$25,000	\$45,881	\$25,941	4%	1
2 State Revenue	411,081	342,653	345,916	499,303	540,232	77%	2
3 Local Revenue	115,813	123,388	133,000	135,273	136,250	19%	3
4 <b>Total Revenue</b>	<b>\$548,419</b>	<b>\$469,575</b>	<b>\$503,916</b>	<b>\$680,457</b>	<b>\$702,423</b>	<b>100%</b>	4
<b>Expenses</b>							
5 Certificated Salaries	\$146,705	\$134,651	\$153,038	\$140,998	\$146,838	16%	5
6 Classified Salaries	312,691	351,614	332,074	399,194	382,153	43%	6
7 Employee Benefits	118,763	120,196	149,904	160,538	157,717	18%	7
8 Materials & Supplies	46,558	56,795	53,558	64,715	64,181	7%	8
9 Operating Expenses	80,106	20,249	53,441	120,120	141,212	16%	9
10 Capital Outlay	0	42,744	0	29,576	0	0%	10
11 <b>Total Expenses</b>	<b>\$704,823</b>	<b>\$726,249</b>	<b>\$742,015</b>	<b>\$915,141</b>	<b>\$892,101</b>	<b>100%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$100,000	\$184,196	\$240,348	\$325,854	\$229,847	100%	12
13 Other Sources	18,763	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$118,763</b>	<b>\$184,196</b>	<b>\$240,348</b>	<b>\$325,854</b>	<b>\$229,847</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$37,641)	(\$72,478)	\$2,249	\$91,171	\$40,169		18
19 Beginning Balance, July 1	75,162	75,162	2,684	2,684	93,855		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$37,521</b>	<b>\$2,684</b>	<b>\$4,933</b>	<b>\$93,855</b>	<b>\$134,024</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **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.*



**San Mateo County Community College District  
2004-2005 Final Budget  
Student Aid Fund (Fund 7) - Cañada College**

	<b>2002-03 Adoption Budget</b>	<b>2002-03 Actual</b>	<b>2003-04 Adoption Budget</b>	<b>2003-04 Actual</b>	<b>2004-05 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$768,596	\$772,008	\$832,353	\$926,955	\$1,103,195	93%	1
2 State Revenue	28,850	41,198	55,000	78,340	78,340	7%	2
3 Local Revenue	3,675	2,041	0	4,457	0	0%	3
<b>4 Total Revenue</b>	<b>\$801,121</b>	<b>\$815,247</b>	<b>\$887,353</b>	<b>\$1,009,752</b>	<b>\$1,181,535</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	\$0	\$11,065	\$0	\$3,425	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(8,353)	0	(2,721)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(806,446)	(815,568)	(887,353)	(1,020,328)	(1,181,535)	100%	16
<b>17 Total Transfers/Other</b>	<b>(\$806,446)</b>	<b>(\$812,856)</b>	<b>(\$887,353)</b>	<b>(\$1,019,624)</b>	<b>(\$1,181,535)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$5,325)	\$2,391	\$0	(\$9,872)	\$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>(\$5,325)</b>	<b>\$2,391</b>	<b>\$0</b>	<b>(\$9,872)</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**  
**2004-2005 Final Budget**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$1,524,728	\$1,721,024	\$1,871,002	\$2,015,066	\$2,393,506	94%	1
2 State Revenue	123,500	139,846	167,000	157,751	157,751	6%	2
3 Local Revenue	34,000	46,795	6,000	33,660	0	0%	3
4 <b>Total Revenue</b>	<b>\$1,682,228</b>	<b>\$1,907,665</b>	<b>\$2,044,002</b>	<b>\$2,206,476</b>	<b>\$2,551,257</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	23,000	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>\$23,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$30,225	\$14,930	\$61,726	\$0	0%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(9,495)	0	(12,922)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(1,709,228)	(1,908,216)	(2,052,932)	(2,250,171)	(2,551,257)	100%	16
17 <b>Total Transfers/Other</b>	<b>(\$1,709,228)</b>	<b>(\$1,887,486)</b>	<b>(\$2,038,002)</b>	<b>(\$2,201,367)</b>	<b>(\$2,551,257)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$27,000)	\$20,179	(\$17,000)	\$5,110	\$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>(\$27,000)</b>	<b>\$20,179</b>	<b>(\$17,000)</b>	<b>\$5,110</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  
2004-2005 Final Budget  
Student Aid Fund (Fund 7) - Skyline College**

	<b>2002-03 Adoption Budget</b>	<b>2002-03 Actual</b>	<b>2003-04 Adoption Budget</b>	<b>2003-04 Actual</b>	<b>2004-05 Adoption Budget</b>	<b>Percent of Total Budget</b>	
<b>Revenue</b>							
1 Federal Revenue	\$1,906,676	\$2,316,232	\$2,616,164	\$2,901,535	\$3,342,267	87%	1
2 State Revenue	137,650	184,540	208,000	215,225	215,225	6%	2
3 Local Revenue	0	0	231,082		269,000	7%	3
<b>4 Total Revenue</b>	<b>\$2,044,326</b>	<b>\$2,500,772</b>	<b>\$3,055,246</b>	<b>\$3,116,760</b>	<b>\$3,826,492</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	25,000	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>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$63,707	\$55,797	\$105,981	\$71,018	-2%	12
13 Other Sources	0	0	0			0%	13
14 Transfers out	0	0	0	(1,364)		0%	14
15 Contingency	0	0	0			0%	15
16 Other Out Go	(2,044,326)	(2,563,704)	(2,879,961)	(3,222,990)	(3,628,510)	102%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,044,326)</b>	<b>(\$2,499,997)</b>	<b>(\$2,824,164)</b>	<b>(\$3,118,373)</b>	<b>(\$3,557,492)</b>	<b>100%</b>	<b>17</b>
<b>Fund Balance</b>							
18 Net Change in Fund Balance	\$0	\$775	\$206,082	(\$1,613)	\$269,000		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>\$775</b>	<b>\$206,082</b>	<b>(\$1,613)</b>	<b>\$269,000</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**  
**2004-2005 Final Budget**  
**Student Aid Fund (Fund 7) - District Office**

	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1	Federal Revenue	\$0	\$0	\$0	\$0	0%	1
2	State Revenue	0	0	0	0	0%	2
3	Local Revenue	12,325	10,486	15,000	591	0%	3
4	<b>Total Revenue</b>	<b>\$12,325</b>	<b>\$10,486</b>	<b>\$15,000</b>	<b>\$591</b>	<b>0%</b>	4
<b>Expenses</b>							
5	Certificated Salaries	\$0	\$0	\$0	\$0	0%	5
6	Classified Salaries	0	0	0	0	0%	6
7	Employee Benefits	0	0	0	0	0%	7
8	Materials & Supplies	0	0	0	0	0%	8
9	Operating Expenses	0	0	0	138	0%	9
10	Capital Outlay	0	0	0	0	0%	10
11	<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138</b>	<b>0%</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	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>	17
<b>Fund Balance</b>							
18	Net Change in Fund Balance	\$12,325	\$10,486	\$15,000	\$453	\$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>\$12,325</b>	<b>\$10,486</b>	<b>\$15,000</b>	<b>\$453</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**  
**2004-2005 Final Budget**  
**Student Aid Fund (Fund 7) - Total District**



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 Adoption Budget	Percent of Total Budget	
<b>Revenue</b>							
1 Federal Revenue	\$4,200,000	\$4,809,264	\$5,319,519	\$5,843,556	\$6,838,968	90%	1
2 State Revenue	290,000	365,584	430,000	451,316	451,316	6%	2
3 Local Revenue	50,000	59,321	252,082	38,707	269,000	4%	3
4 <b>Total Revenue</b>	<b>\$4,540,000</b>	<b>\$5,234,169</b>	<b>\$6,001,601</b>	<b>\$6,333,579</b>	<b>\$7,559,284</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	48,000	138	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>\$48,000</b>	<b>\$138</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>							
12 Transfers In	\$0	\$104,997	\$70,727	\$171,132	\$71,018	-1%	12
13 Other Sources	0	0	0	0	0	0%	13
14 Transfers out	0	(17,848)	0	(17,007)	0	0%	14
15 Contingency	0	0	0	0	0	0%	15
16 Other Out Go	(4,560,000)	(5,287,488)	(5,820,246)	(6,493,489)	(7,361,302)	101%	16
17 <b>Total Transfers/Other</b>	<b>(\$4,560,000)</b>	<b>(\$5,200,339)</b>	<b>(\$5,749,519)</b>	<b>(\$6,339,363)</b>	<b>(\$7,290,284)</b>	<b>100%</b>	17
<b>Fund Balance</b>							
18 Net Change in Fund Balance	(\$20,000)	\$33,830	\$204,082	(\$5,923)	\$269,000		18
19 Beginning Balance, July 1	99,479	99,479	133,309	133,309	127,386		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$79,479</b>	<b>\$133,309</b>	<b>\$337,391</b>	<b>\$127,386</b>	<b>\$396,386</b>		21

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



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **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.*

**San Mateo County Community College District  
2004-2005 Final Budget**

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



	2002-03 Adoption Budget	2002-03 Actual	2003-04 Adoption Budget	2003-04 Actual	2004-05 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	524,000	802,061	624,000	57,860	510,000	100%	3
4 <b>Total Revenue</b>	<b>\$524,000</b>	<b>\$802,061</b>	<b>\$624,000</b>	<b>\$57,860</b>	<b>\$510,000</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	\$1,500,000	\$1,500,000	\$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>\$1,500,000</b>	<b>\$1,500,000</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	\$2,024,000	\$2,302,061	\$2,124,000	\$1,557,860	\$2,010,000		18
19 Beginning Balance, July 1	16,139,901	16,139,901	18,441,962	18,441,962	19,999,822		19
20 Adjustments to Beginning Balance	0	0	0	0	0		20
21 <b>Net Fund Balance, June 30</b>	<b>\$18,163,901</b>	<b>\$18,441,962</b>	<b>\$20,565,962</b>	<b>\$19,999,822</b>	<b>\$22,009,822</b>		21



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Supplemental Information**

Page 80 – **History of Enrollment Fee Increases**

Page 81 – **FTES Analysis**

Page 83 – **Associated Student Body Reports**

Page 96 – **Long-Term Debt Schedule**

Page 98 - **CCFS-311Q Report (Quarter ending  
6/30/04)**

Page 100 – **Cash Flow Summary (Period ending  
6/30/04)**

Page 101 – **2003-04 Weekly Lottery Sales**

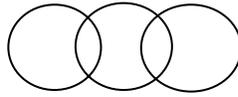
Page 103 – **2003-04 County Treasurer's Report  
of Pool Investments and Earnings**

Page 104 – **Cost of 1% Compensation Increase  
for 2004-05**

Page 105 - **Glossary**

## 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.
2004-05	The enrollment fee was increased to \$26 per unit with no cap on the total.



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

	<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>	<u>Actual 2003-2004</u>
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*College of San Mateo*

Resident										
Fall & Spring	7,162	6,932	6,631	7,135	7,756	7,611	7,263	7,336	8,041	8,059
Summer	<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>	<u>1,123</u>
Total, Resident	7,798	7,558	7,256	7,899	8,578	8,536	8,146	8,247	9,067	9,182
Total, Apprenticeship	125	160	157	212	209	171	173	171	165	131
Flex-time	20	21	17	12	14	15	14	10	9	14
Non-Resident										
Fall & Spring	263	252	290	370	335	360	315	327	288	245
Summer	<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>	<u>26</u>
Total, Non-Resident	289	275	313	403	360	391	347	355	321	271

<b>College of San Mateo Total</b>	<b>8,232</b>	<b>8,014</b>	<b>7,743</b>	<b>8,525</b>	<b>9,161</b>	<b>9,113</b>	<b>8,680</b>	<b>8,783</b>	<b>9,562</b>	<b>9,598</b>
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*Canada College*

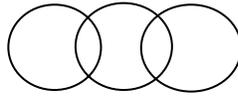
Resident										
Fall & Spring	3,026	2,982	2,787	2,752	2,773	2,816	2,988	3,358	3,489	3,606
Fall & Spring (N/C)			8	7	5	6	6	25	8	44
Summer (N/C)					-	-	-	-	1	-
Summer	<u>322</u>	<u>306</u>	<u>351</u>	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>
Total, Resident	3,348	3,288	3,146	3,076	3,125	3,181	3,375	3,775	3,964	3,668
Flex-time	7	8	7	7	11	11	7	4	3	6
Non-Resident										
Fall & Spring	147	158	155	190	157	152	155	152	116	76
Fall & Spring (N/C)			1	1	1	1	1	4	2	3
Summer (N/C)					-	-	-	-	-	-
Summer	<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>	<u>1</u>
Total, Non-Resident	159	170	171	205	171	164	164	169	128	80

<b>Canada College Total</b>	<b>3,514</b>	<b>3,466</b>	<b>3,324</b>	<b>3,289</b>	<b>3,307</b>	<b>3,356</b>	<b>3,546</b>	<b>3,948</b>	<b>4,095</b>	<b>3,754</b>
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*Skyline College*

Resident										
Fall & Spring	5,269	5,182	5,155	5,318	5,541	5,470	5,222	5,780	6,375	6,134
Fall & Spring (N/C)					14	-	-	-	-	-
Summer (N/C)										
Summer	<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>1,010</u>	<u>865</u>
Total, Resident	5,875	5,807	5,750	5,952	6,304	6,298	6,243	6,677	7,385	6,999
Total, Apprenticeship	16	20	23	32	45	43	43	42	31	9
Flex-time	8	12	12	7	10	16	10	4	4	5
Non-Resident										
Fall & Spring	111	70	83	100	121	166	203	159	154	124
Summer	<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>	<u>18</u>
Total, Non-Resident	125	79	94	111	137	184	226	185	176	142

<b>Skyline College Total</b>	<b>6,024</b>	<b>5,918</b>	<b>5,879</b>	<b>6,103</b>	<b>6,496</b>	<b>6,541</b>	<b>6,522</b>	<b>6,908</b>	<b>7,596</b>	<b>7,155</b>
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**San Mateo County Community College District  
FTES Analysis**

	<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>	<u>Actual 2003-2004</u>
<i>District</i>										
Resident										
Fall & Spring	15,457	15,096	14,573	15,205	16,070	15,897	15,473	16,474	17,905	17,799
Fall & Spring (N/C)	0	0	8	7	19	6	6	25	8	44
Summer (N/C)	0	0	0	0	0	0	0	0	1	0
Summer	<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>2,502</u>	<u>2,006</u>
Total, Resident	17,021	16,653	16,152	16,927	18,007	18,015	17,764	18,699	20,416	19,849
Total, Apprenticeship	141	180	180	244	254	214	216	213	196	140
Flex-time	35	41	36	26	35	42	31	18	16	25
Non-Resident										
Fall & Spring	521	480	528	660	613	678	673	638	558	445
Fall & Spring (N/C)	0	0	1	1	1	1	1	4	2	3
Summer (N/C)	0	0	0	0	0	0	0	0	0	0
Summer	<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>	<u>45</u>
Total, Non-Resident	573	524	578	719	668	739	737	709	625	493
<b>District Total</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>21,253</b>	<b>20,507</b>

**Associated Students of Cañada College**  
**Summary of Programs and Activities**  
**4<sup>th</sup> Quarter Report, April – June 2004**

The Student Senate completed the 2003-04 academic year on a very high note, busier then ever!

**Committee Participation:**

The Associated Students considers Shared Governance and committee representation at Cañada College to be a top priority and continued to represent students on every appropriate level. The Associated Students continued to meet with the following committees for the months of April and May 2004:

- College Council
- College Auxiliary Services Committee
- District Auxiliary Services Committee
- District Shared Governance Committee
- Graduation Committee
- Bookstore Committee
- Classified Senate

**Advisory Outreach Committee:**

The Associated Students discussed, presented and initiated meetings to examine outreach methods at Cañada College. During these meetings, the President and Advisor to Associated Students discussed implementing an Outreach Advisory Committee to suggest and organize different avenues of recruitment at Cañada College. The Associated Students is very interested in the future health and well-being of the college with respect to enrollment. Troubling state budgets are not just a concern for the District Board of Trustees and the Administration, but for the Student Leadership as well.

**Funding Requests:**

The Associated Students recognizes the financial hardships that the college and the District are struggling with from the ongoing state budget crisis. Every year, the ASCC receives funding requests for thousands of dollars. During the months of April and May 2004, Faculty, Administration and Student Services programs requested financial assistance from the Associated Students in order to conclude end of the year programs. The following are some of the programs and services in which the ASCC has contributed both financial and volunteer assistance during the last two months of the academic year:

- The Learning Center
- The Library
- The English Institute
- Scholarship and Award Night
- Graduation
- Evening of Academic Excellence
- Men's and Women's Soccer Teams

**Highlight** – the ASCC initiated and approved funding to update all championship banners in the Cañada College Gym. Winning teams from Cañada College were embroidered on existing banners and new banners for Women's Volleyball and Women's Soccer were hung in the gym.

**Scholarships:**

The Associated Students approved \$2,000 in scholarship funds for returning and transferring Cañada College students who have displayed high leadership qualities and involvement.

The Associated Students voted to set aside \$2,500 in scholarship funds for a new scholarship to recognize campus leaders. Phi Theta Kappa agreed to partner on this scholarship. The recipient of this award will be judged based on Cañada involvement, civic and community service involvement and academic performance. The scholarship will be administered by the President of the ASCC, the Advisor of the ASCC and the Advisor of Phi Theta Kappa.

**Advocacy:**

- The ASCC continued to promote issues relating to the future of the Community Colleges and higher education through its website and at its display table in the student center, where information on a number of important state and federal topics is available. Sample letters to our state representatives are available as downloads on the Student Life Web Page. The ASCC is also partnering with the Palo Alto Media Center and the League of Women Voters to try to bring a series of debates to Cañada College in September 2004 which would highlight local candidates for both State and Federal offices.
- The Associated Students traveled to Washington, D.C. in April 2004 to visit with legislators on Capital Hill and to discuss the rising costs of textbooks and the Re – Authorization of Higher Education Act. Students met with aids from U.S. Representative Anna Eshoo’s office and U.S. Senator Barbara Boxer’s office. The discussions were informative, eventful and interesting. For students, the learning aspect of participating in the lobbying experience was invaluable. Students also participated in the National Student Certified Leadership Conference, where techniques on advocacy and issues workshops were presented.

**Activities:**

- Annual Spring Fling – Spring Fling was a huge success this year with the screening of movies in our new Cañada theatre. Movies such as American History X, Frida and Glory were previewed, free of charge. Live music and food was provided during the day, along with interactive games. Large crowds were seen throughout the week.
- Finals Survival Week – the Associated Students purchased scantrons, bluebooks, pencils, coffee and light refreshments for students. Stations containing all of the above items were set up in the Library, the Learning Center and the Cafeteria for the entire week of finals.

**ASCC Elections:**

Special elections will be held in the Fall of 2004 in accordance with the ASCC Constitution in order to actively recruit new members. Elections will be completed by the end of September 2004.

Respectfully Submitted by:

Matthew S. Friedman  
Student Activities Coordinator

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**June 30, 2004**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$22,002	\$105,953	\$127,955
Bank Time Deposits	0	30,000	30,000
Total Cash	<u>\$22,002</u>	<u>\$135,953</u>	<u>\$157,955</u>
Receivables			
Miscellaneous Receivable	\$7,031	\$0	\$7,031
Loans Receivable	2,812	3,757	6,569
Total Receivables	<u>\$9,843</u>	<u>\$3,757</u>	<u>\$13,600</u>
Furniture, Fixtures & Equipment	\$33,805	\$0	\$33,805
Less Accumulated Depreciation	(30,026)	0	(30,026)
Total Furniture, Fixt., & Eqpt.	<u>\$3,779</u>	<u>\$0</u>	<u>\$3,779</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$35,623</u></u></b>	<b><u><u>\$139,710</u></u></b>	<b><u><u>\$175,333</u></u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$121	\$121
Accounts Payable	0	72	72
Club Funds	1,500	26,689	28,189
Trust Funds	181	104,433	104,615
Loan Funds	3,845	8,395	12,240
Total Liabilities	<u>\$5,526</u>	<u>\$139,710</u>	<u>\$145,237</u>
Capital			
Capital, July 1, 2003	\$31,735	\$0	\$31,735
Adjustment to Capital/Prior	27		27
Net Income (Loss)	(1,666)	0	(1,666)
Vending Capital	0	0	0
Capital, June 30, 2004	<u>\$30,096</u>	<u>\$0</u>	<u>\$30,096</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$35,623</u></u></b>	<b><u><u>\$139,710</u></u></b>	<b><u><u>\$175,333</u></u></b>

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending June 30, 2004**

	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
ATM Income	\$572	\$1,917
Vending Fees	345	3,350
Activity Card Sales	(0)	51,249
Student General	1,697	1,697
Interest	55	394
Games	0	0
Festivals/Programs	0	60
Other Income--Misc	0	470
<b>TOTAL INCOME</b>	<b>\$2,669</b>	<b>\$59,137</b>
<b>EXPENSES</b>		
Awards & Scholarships	\$1,149	\$1,149
Office Supplies & Services	1,348	2,767
Activity Card Expense	195	2,345
Publicity	0	1,030
Conference	0	3,400
Program Expense	21,686	40,118
Administrative Expense	395	6,710
Other Expenditures	1,178	1,580
<b>TOTAL EXPENSES</b>	<b>\$25,951</b>	<b>\$59,099</b>
<b>NET INCOME FROM ASB GOVERNMENT</b>	<b>(\$27,712)</b>	<b>\$37</b>
Less Depreciation Expense	(414)	(1,703)
<b>NET INCOME</b>	<b>(\$28,126)</b>	<b>(\$1,666)</b>
<b><u>VENDING</u></b>		
Vending Income	\$5,043	\$14,694
Less Expense & Transfer	(6,894)	(14,694)
Net Vending Income	(\$1,851)	\$0
Vending Capital, July 1, 2003		\$0
<b>Vending Capital, June 30, 2004</b>		<b>\$0</b>

**Associated Students of College of San Mateo**  
**Summary of Programs and Activities**  
**4<sup>th</sup> Quarter Report, April - June 2004**

*Ongoing Programs:*

- The ASCSM leaders continued to be involved with College and District governance, representing student viewpoints at all levels. Most notably, students were involved with the District Bookstore RFP Committee, budget development committees at the District and College levels, the District Shared Governance Committee, and the CSM College Council.
- The ASCSM continued participating in statewide student advocacy and continued working with local and statewide groups to keep the concerns of community college students at the forefront of the discussions regarding the state budget. As a follow up to the “March in March” in Sacramento, the ASCSM continued a dialogue with local elected officials and purchased “Mini Missing Student Statues” to deliver to state legislators to serve as a constant reminder of the interests of community college students.
- Throughout the months of April and May 2004, the ASCSM, working with the Counseling and Advising Department, sponsored Priority Enrollment Program (PEP) orientation days for high school students on April 17, April 24, April 28 and May 8. The high school students went through all of the steps of matriculation, including taking placement tests, touring the CSM Campus with ASCSM leaders and watching the matriculation/orientation video.
- The ASCSM, in cooperation with the Student Activities Office, continued to develop, expand and improve their new web site: <http://collegeofsanmateo.edu/studentactivities>. The site contains the most up-to-date information about the ASCSM’s events and activities.
- The ASCSM continued their ongoing support for several College programs, including the Mary Meta Lazarus Child Development Center (\$5,000), the CSM Athletics Department (\$10,000), the CSM Health Center, to cover the cost of medical supplies and lab tests for students who can not afford the extra fees, (\$10,000), the CSM Health Fair (\$1,000), the High School to CSM Scholarship Program (\$6,000), the CSM Connects Program and the CSM Volunteer and Career Fair (\$2,000).

*April 2004 Events and Activities:*

- On April 2, the Associated Students, in conjunction with the Science Club and the CSM Math/Science Department, sponsored “Mental Imagery in Art and Science,” a lecture and art exhibition by CSM Professor Mohsen Janatpour, in the CSM Theatre.
- Between April 12 and April 16, students from the EOPS Club traveled to Southern California for a tour of major colleges and universities. Students were given the opportunity to visit schools they were considering for transfer.

- On April 21, the Board of Trustees approved Guidelines for Student Participation in District and College Governance (District Rules and Regulations Section 2.18), bringing to fruition efforts by the student governments at Cañada, CSM and Skyline. The policy provides comprehensive guidelines for student involvement in college and district governance, encouraging greater student participation.
- From April 26 to April 30, the Associated Students sponsored the annual Spring Fling event. This year's festivities theme was "Island Fever" and included large inflated interactive games, several bands, Polynesian Dancing, sand castle building, free food and a car show.
- On April 29, Students for Justice in Palestine (SJP), an ASCSM Club, sponsored "Dabka Day," a celebration of Palestinian dance and culture.
- Between April 30 and May 2, ASCSM members attended the CalSACC Legislative Conference in Sacramento. During the conference, student leaders from around the state participated in workshops, strategy sessions and meetings to continue their efforts on behalf of the community colleges. Conference participants also elected the CalSACC President, Vice President and Policy Board for the 2004-2005 year.

*May 2004 Events and Activities:*

- During the week of May 3, the ASCSM held elections to fill positions for the 2004-2005 Academic Year. Students elected Christopher Eden as President and Shannon Chan as Vice-President. The following students were elected senators: Christine Chang, Aaron Goldbard, Kimiya Hajkazemshirazi, Raymond Kei, Natairo "Natalie" Ko, William "Will" Kong, Yue "Cynthia" Liang, Rocio Martinez, Lindsay Moore, Nazanin Movafaghi, Karina Orocio, Josue "Joshua" Osegueda, Marisol Patino-Orozco, Sandra Rivera, Sun-Hee Shin, John Smith, Hievida Ugar, Mehmet Ugar and Alyssa Vore.
- On May 5, the La Raza Club sponsored a Cinco de Mayo Celebration.
- Also on May 5, the International Students Union (ISU) sponsored "Las Comunidades Unidas," a fund raiser for the San Mateo Twilight Youth Program.
- On May 6, the annual CSM Scholarship Awards Convocation was held. The event was an opportunity for the college community to recognize and celebrate the scholarship awards several students received, including the ASCSM-sponsored High School to CSM Scholarship, given to high school students who are transferring to CSM and who have shown exceptional leadership qualities and the AS Leadership Scholarship, given to ASCSM members who are transferring and have shown exceptional leadership qualities and participation.
- On May 7, the ASCSM sponsored an end of the year dance titled "Jump Off."
- On the evenings of May 7 and May 8, the CSM Dance Performance Ensemble and several of the CSM dance classes held performances in the CSM Theatre.

- On May 17, the ASCSM held its annual Appreciation Luncheon. The event provided an opportunity for the ASCSM to show its gratitude to the administrators, staff and faculty who had gone above and beyond to support the efforts of the student government, clubs and organizations.
- Between May 21 and May 23, Unity Among Brothers (UAB), an ASCSM Club, sponsored the annual UAB Basketball Tournament. The tournament brought players from all over the Bay Area to CSM for a weekend of basketball and served as a fund raiser for the Youth Twilight Program.
- On May 28, during the CSM Commencement Ceremony, five student leaders were awarded the Allan R. Brown Outstanding Student Service Award. The award, sponsored by the ASCSM, is meant to recognize those students who demonstrate outstanding leadership qualities and service outside of the classroom. This year's recipients were Candice Alfaro, Chris Eden, Aashish Jha, Jessica Mercado and Charles Nisoli.

*June 2004 Events and Activities:*

- Between June 2 and June 4, the annual ASCSM Training Retreat was held at Pajaro Dunes, in Watsonville, CA. The retreat provides a comprehensive orientation to the newly elected senators and officers, as well as a chance for the outgoing student senate to recap the past year's accomplishments.

*Goals for 2004-2005:*

- A few of the top ASCSM student goals being discussed for the upcoming 2004/05 year include: maintaining a high level of student representation in college governance; developing relentless information and publicity for ASCSM programs and events to increase student involvement in extracurricular activities; expanding college hour concerts and programming; providing forums to encourage international students to share more of their culture and traditions with the rest of the campus; developing an intramural sports and recreation program; developing a community flea market; improving college information and feedback systems concerning open and closed classes and demand for new sections; improving the availability of low-cost textbooks; extending library hours; and doing more outreach activities in the local high schools through the CSM Ambassador Program.

The quarter was very productive and we look forward to the next year with optimism.

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*Steve Robison  
Coordinator of Student Activities  
College of San Mateo  
Tel. 650-574-6141  
robison@smccd.net*

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Balance Sheet**  
**June 30, 2004**

	<b>OPERATIONS</b>	<b>RESTRICTED</b>	<b>TOTALS</b>
<b>ASSETS</b>			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	41,835	(0)	41,835
Bank Time Deposits	0	0	0
District Investment Pool	23,112	312,092	335,204
Total Cash	\$64,972	\$312,091	\$377,063
Receivables			
Miscellaneous Receivable	\$66,425	\$0	\$66,425
Loans Receivable	8,318	1,100	9,418
Total Receivables	\$74,743	\$1,100	\$75,843
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	(105,240)	(27,450)	(132,690)
Total Furniture, Fixt., & Eqpt.	\$8,945	\$4,993	\$13,938
<b>TOTAL ASSETS</b>	<b>\$148,660</b>	<b>\$318,184</b>	<b>\$466,844</b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$70,646	\$70,646
Accounts Payable	929	2,665	3,594
Club Funds	10,328	73,151	83,479
Trust Funds	7,356	180,786	188,141
Loan Funds	13,122	10,576	23,698
Total Liabilities	\$31,734	\$337,824	\$369,558
Capital			
Capital, July 1, 2003	\$102,551	(\$20,635)	\$81,916
Adjustment to Capital/Prior	12,896	995	13,891
Net Income (Loss)	0	0	0
Vending Capital	1,479	0	1,479
Capital, June 30, 2004	\$116,926	(\$19,640)	\$97,286
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$148,660</b>	<b>\$318,184</b>	<b>\$466,844</b>

**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending June 30, 2004**

	<b>THIS QUARTER</b>	<b>YEAR TO DATE</b>
<b>INCOME</b>		
Activity Card Sales	\$8,065	\$105,130
ATM	1,141	3,255
Concessions	0	1,143
Interest	2,186	8,824
Program Income	0	0
Rec/Game Room	522	3,200
Miscellaneous Income	790	1,895
Commission	983	3,057
Food Sales (Non-taxable) - Café International	0	0
<b>TOTAL INCOME</b>	<b>\$13,688</b>	<b>\$126,503</b>
<b>EXPENSES</b>		
Awards & Scholarships	\$641	\$641
Activity Card Expense	532	1,634
Conference	0	0
Office Supplies	826	1,963
Operating Expense	83	516
Student Assistants	15,185	66,461
Equipment Repairs & Rental	282	541
Laundry Service	0	0
Concessions Expense	0	871
Programs	14,789	21,185
Other Expenditures	15,901	15,649
Unrealized Loss from Investments	8,374	8,374
Food Purchases - Café International	0	0
Student Assistant Salaries - Café International	0	0
Taxes & Licenses Fees - Café International	0	0
<b>TOTAL EXPENSES</b>	<b>\$56,613</b>	<b>\$117,836</b>
<b>NET INCOME SUBTOTAL</b>	<b>(\$42,925)</b>	<b>\$8,667</b>
Less Depreciation Expense	(1,496)	(6,605)
Less Depreciation Expense - Café International	(453)	(2,062)
<b>NET INCOME</b>	<b>(\$44,875)</b>	<b>\$0</b>
<b><u>VENDING</u></b>		
Vending Income	18,300	\$50,738
Less Expense & Transfer	(21,862)	(50,738)
Net Vending Income	<b>(\$3,562)</b>	<b>\$0</b>
Vending Capital, July 1, 2003		<b>\$1,479</b>
<b>Vending Capital, June 30, 2004</b>		<b>\$1,479</b>

**Associated Students of Skyline College  
Summary of Programs and Activities  
4<sup>th</sup> Quarter Report, April – June 2004**

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 at the District:

Bookstore RFP Committee	District Shared Governance Council
CALSACC	Ed Policy Committee
Campus Auxiliary Services Advisory Committee	Health and Safety Committee
College Council	Intercampus Planning Committee
Commencement Ceremony Committee	Planning and Budget Committee
Curriculum Committee	Student Union Planning Committee
District Auxiliary Services Advisory Committee	WASAC Accreditation Committees
District Associated Students Governing Board	Student Recognition & Awards Ceremony
District Budget Committee	Planning Committee

**Student Handbook and Academic Planners:** The ASSC continues to work with the Student Activities Office to distribute the Student Handbooks. The information for the 2004-2005 Student Handbook has been forwarded to the Public Information Office for final editing. The 2004-2005 Student Handbook will be available to Skyline students in the beginning of the Fall 2004 semester.

**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. Information booths and an Ice Cream Social are scheduled for the Fall 2004 semester.

**Student Identification Cards:** The ASSC continues to produce Student I.D. Cards for the student body. The ASSC continues to work with the Public Information Office to create Identification Cards for faculty and staff. The ASSC will need to purchase a new I.D. machine in the next few months because the existing database appears to be corrupted and may not be able to be repaired.

**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. This semester, all clubs on campus worked very hard and with each other to achieve their goals. Clubs that were re-chartered were the Women in Transition Club and the Journalism Club.

**Student Union:** Representatives from the ASSC participated in the selection of the design build team. The ASSC worked with Swinterton and the District Office to encourage student participation in the survey that was used as part of the selection process. Construction for the Student Union Center will begin Summer 2004.

**Programs and Events:**

**April 7, 2004, International Day/Club Faire:** The ASSC and campus clubs and organizations participated in this event designed to raise cultural awareness and funds for student clubs. Each group set up a booth and sold various international foods. The Polynesian Club held a small dance exhibition and sang a few musical numbers for the event. Approximately 150 attended this event.

**April 14-18, 2004, NCSS Conference in Washington, D.C.:** The Associated Students attended the National Conference on Student Services. The Conference focused on developing leadership, recruitment

and communications skills. In addition to attending the conference, the members of the ASSC also met with an aide from U.S. Senator Diane Feinstein's office to discuss textbook pricing and Pell Grants. The ASSC members who attended were: Tanya Johnson, Peter Monrroy, Melchie Cabrigas, Ilka Barcala, Angela Heckenberg, Shirley Fong, Geneva Jones, Marcus Scofield Mckeever, Ingrid Hernandez and Monica Nash.

**April 30-May 2, 2004, CalSACC Conference in Sacramento, CA:** The Associated Students attended workshops at the California Student Association of Community Colleges Conference that focused on lobbying efforts, team building and leadership development. The ASSC members who attended the conference were: Tanya Johnson, Peter Monrroy, Geneva Jones, Ilka Barcala, Angela Heckenberg, Marilyn Mascarinas, Melchie Cabrigas and Shirley Fong.

**May 3, 2004, Lobby Day in Sacramento, CA:** Members from the ASSC met with Gene Mullin and an aide from Jackie Speier's office. The students voiced their concerns regarding the budget cuts, textbooks and other educational issues facing the Community Colleges in California.

**May 5, 2004, Cinco de Mayo:** The ASSC, along with Ebertina Vasquez, held an event on the quad for this celebration. Entertainment was provided by a traditional Mexican Trio and a taco sale was held as a fundraiser.

**May 10-15, 2004, Elections:** The ASSC held elections on the quad. Over 200 students participated in this year's election. The ASSC is currently looking into developing an electronic voting booth, via the webpage, in the hope of encouraging more students to participate in the elections. Students who participated in the election process received a free B.B.Q. meal. In addition to the B.B.Q. meals, a Bungee Run and Boxing Ring were set up for the students.

**May 12, 2004, Brown vs. Board of Education:** Guest speaker Melba Beals spoke about her experiences as part of the Little Rock Nine and of the effects of segregation on the educational system in this country.

**May 13, 2004, Student Recognition and Awards Ceremony:** Students and members of the ASSC assisted the Student Activities Office with the set up and the facilitation of the Student Recognition and Awards Ceremony, Donor Reception and Main Reception.

**May 28, 2004, Commencement:** Members of the ASSC assisted the Student Activities Office with the facilitation of the Commencement Reception and also volunteered as ushers for the Ceremony.

**June 9, 2004, End of The Year Celebration:** Members of the ASSC went to Six Flags Marine World in Vallejo to celebrate the successful year.

**June 10, 2004, Team Building:** ASSC members met with Ilka Barcala, the new ASSC President, to discuss the future plans of the ASSC. The ASSC began the development of their vision and goals for the 2004 – 2005 Academic Year. Additional training will be held in July 2004.

**June 19, 2004, Retreat:** ASSC members attended a retreat in Placerville, California. Members participated in team building exercises and took part in team rafting on the American River.

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

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

**SKYLINE COLLEGE ASSOCIATED STUDENTS**

**Balance Sheet**

**June 30, 2004**

	<u>OPERATIONS</u>	<u>RESTRICTED</u>	<u>TOTALS</u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$47,601	\$228,516	\$276,117
Petty Cash	25	0	25
Bank Savings	0	110,551	110,551
Total Cash	<u>\$47,626</u>	<u>\$339,067</u>	<u>\$386,693</u>
Receivables			
Miscellaneous Receivable	\$201,271	\$1,688	\$202,959
Loans Receivable	6,278	0	6,278
Total Receivables	<u>\$207,549</u>	<u>\$1,688</u>	<u>\$209,236</u>
Furniture, Fixtures & Equipment	\$69,878	\$0	\$69,878
Less Accumulated Depreciation	(65,777)	0	(65,777)
Total Furniture, Fixt., & Eqpt.	<u>\$4,101</u>	<u>\$0</u>	<u>\$4,101</u>
<b>TOTAL ASSETS</b>	<b><u>\$259,276</u></b>	<b><u>\$340,755</u></b>	<b><u>\$600,031</u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$32,168	\$32,168
Accounts Payable	2,839	0	2,839
Club Funds	24,582	72,762	97,345
Trust Funds	86,632	235,825	322,458
Loan Funds	3,183	0	3,183
Total Liabilities	<u>\$117,236</u>	<u>\$340,755</u>	<u>\$457,992</u>
Capital			
Capital, July 1, 2003	\$16,484	\$0	\$16,484
Adjustment to Capital	0	0	0
Net Income (Loss)	3,072	0	3,072
Vending Capital	122,483	0	122,483
Total Capital, June 30, 2004	<u>\$142,039</u>	<u>\$0</u>	<u>\$142,039</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$259,276</u></b>	<b><u>\$340,755</u></b>	<b><u>\$600,031</u></b>

**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending June 30, 2004**

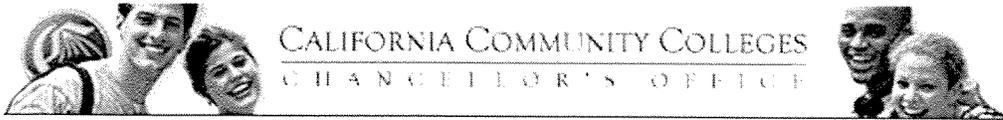
	<u>THIS QUARTER</u>	<u>YEAR TO DATE</u>
<b>INCOME</b>		
Activity Card Sales	\$750	\$72,962
Interest	13	55
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	10	30
<b>TOTAL INCOME</b>	<b>\$773</b>	<b>\$73,047</b>
<b>EXPENSES</b>		
Activity Card Expense	\$3,484	\$12,678
Awards and Scholarships	5,500	18,845
General Fund	6,955	9,136
Office Supplies	1,371	3,548
Other Expenditures	2,027	13,884
Publicity	0	274
Salaries and Benefits	4,014	9,038
<b>TOTAL EXPENSES</b>	<b>\$23,350</b>	<b>\$67,402</b>
<b>NET INCOME FROM ASB GOVERNMENT</b>	(\$22,577)	\$5,645
Less Depreciation Expense	(685)	(2,573)
<b>NET INCOME</b>	<b>(\$23,262)</b>	<b>\$3,072</b>
<b><u>VENDING</u></b>		
Vending Income	(\$0)	\$14,548
Less Expense & Transfer	(14,548)	(14,548)
Net Vending Income	(\$14,548)	(\$0)
Vending Capital, July 1, 2003		\$122,483
<b>Vending Capital, June 30, 2004</b>		<b>\$122,483</b>

**San Mateo County Community College District  
LONG TERM DEBT  
AS OF 06/30/04**

	<u>GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	
Balance 06/30/03	\$ 96,875,613	
Principal	-	
Interest	-	
Balance 06/30/04	96,875,613	
Principal	2,335,000	
Interest	4,310,013	
Balance 06/30/05	94,540,613	\$ 30,885,000
Principal	3,455,000	-
Interest	3,521,628	515,790
Balance 06/30/06	91,085,613	30,885,000
Principal	3,905,000	-
Interest	3,417,978	1,497,456
Balance 06/30/07	87,180,613	30,885,000
Principal	1,395,000	385,000
Interest	3,300,828	1,497,456
Balance 06/30/08	85,785,613	30,500,000
Principal	1,560,000	465,000
Interest	3,258,978	1,485,906
Balance 06/30/09	84,225,613	30,035,000
Principal	1,855,000	525,000
Interest	3,212,178	1,471,956
Balance 06/30/10	82,370,613	29,510,000
Principal	2,175,000	610,000
Interest	3,150,963	1,456,206
Balance 06/30/11	80,195,613	28,900,000
Principal	2,525,000	240,000
Interest	3,072,119	1,431,806
Balance 06/30/12	77,670,613	28,660,000
Principal	2,935,000	295,000
Interest	2,945,869	1,423,406
Balance 06/30/13	74,735,613	28,365,000
Principal	3,355,000	360,000
Interest	2,828,469	1,411,606
Balance 06/30/14	71,380,613	28,005,000
Principal	3,805,000	425,000
Interest	2,694,269	1,397,206
Balance 06/30/15	67,575,613	27,580,000
Principal	4,285,000	500,000
Interest	2,542,069	1,379,675
Balance 06/30/16	63,290,613	27,080,000
Principal	4,845,000	570,000
Interest	2,327,819	1,359,050
Balance 06/30/17	58,445,613	26,510,000
Principal	3,736,040	650,000
Interest	3,801,360	1,334,825
Balance 06/30/18	54,709,573	25,860,000
Principal	3,962,600	765,000
Interest	3,960,850	1,306,388
Balance 06/30/19	50,746,973	25,095,000
Principal	4,196,431	850,000
Interest	4,127,857	1,271,963
Balance 06/30/20	46,550,542	24,245,000
Principal	4,440,547	955,000
Interest	4,303,559	1,227,338
Balance 06/30/21	42,109,995	23,290,000
Principal	4,687,950	1,065,000
Interest	4,499,150	1,177,200
Balance 06/30/22	37,422,045	22,225,000
Principal	4,960,547	1,175,000
Interest	4,692,454	1,121,288
Balance 06/30/23	32,461,498	21,050,000

**San Mateo County Community College District  
LONG TERM DEBT  
AS OF 06/30/04**

	<u>GO BONDS</u>	<u>2004 C.O.P.</u>
	<u>SERIES A</u>	
Principal	5,236,959	1,300,000
Interest	4,905,542	1,062,538
<b>Balance 06/30/24</b>	<b>27,224,539</b>	<b>19,750,000</b>
Principal	6,184,173	1,425,000
Interest	4,470,077	997,538
<b>Balance 06/30/25</b>	<b>21,040,366</b>	<b>18,325,000</b>
Principal	6,582,960	1,600,000
Interest	4,612,040	926,288
<b>Balance 06/30/26</b>	<b>14,457,406</b>	<b>16,725,000</b>
Principal	7,006,327	1,745,000
Interest	4,755,672	946,288
<b>Balance 06/30/27</b>	<b>7,451,079</b>	<b>14,980,000</b>
Principal	7,451,079	1,895,000
Interest	4,902,920	759,038
<b>Balance 06/30/28</b>	-	<b>13,085,000</b>
Principal	-	2,105,000
Interest	-	664,288
<b>Balance 06/30/29</b>		<b>10,980,000</b>
Principal		2,280,000
Interest		559,038
<b>Balance 06/30/30</b>		<b>8,700,000</b>
Principal		670,000
Interest		445,038
<b>Balance 06/30/31</b>		<b>8,030,000</b>
Principal		730,000
Interest		411,538
<b>Balance 06/30/32</b>		<b>7,300,000</b>
Principal		785,000
Interest		374,125
<b>Balance 06/30/33</b>		<b>6,515,000</b>
Principal		845,000
Interest		333,894
<b>Balance 06/30/34</b>		<b>5,670,000</b>
Principal		910,000
Interest		290,588
<b>Balance 06/30/35</b>		<b>4,760,000</b>
Principal		675,000
Interest		243,950
<b>Balance 06/30/36</b>		<b>4,085,000</b>
Principal		735,000
Interest		209,356
<b>Balance 06/30/37</b>		<b>3,350,000</b>
Principal		790,000
Interest		171,688
<b>Balance 06/30/38</b>		<b>2,560,000</b>
Principal		855,000
Interest		131,200
<b>Balance 06/30/39</b>		<b>1,705,000</b>
Principal		1,705,000
Interest		87,381
<b>Balance 06/30/40</b>		-
Principal		-
Interest		-



**Fiscal Year 2003-2004**  
**District:(370)SAN MATEO Quarter Ended: (Q4) June 30, 2004**  
**Certified Date:09-Aug-04 11:36 AM**

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

Annual		As of June 30 for fiscal year (FY) specified.			
		FY00-01	FY01-02	FY02-03	FY03-04
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8800)		98,850,255	106,863,685	108,330,923	105,492,515
<b>Other Financing Sources</b> (Objects 8900)		945,634	684,017	401,770	2,373,354
<b>General Fund Expenditures</b> (Objects 1000-6000)		92,366,961	99,605,383	104,427,235	100,410,558
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)		7,342,801	5,860,275	4,162,196	7,299,540
<b>Reserve for contingency</b>	<b>Unrestricted</b>	0	0	3,767,728	4,105,320
<b>Reserve for contingency</b>	<b>Total</b>	0	0	3,767,728	4,105,320
<b>General Fund Ending Balance</b>	<b>Unrestricted</b>	7,976,057	9,926,897	5,864,741	5,842,371
<b>General Fund Ending Balance</b>	<b>Total</b>	8,166,080	10,248,124	6,623,658	6,441,837
<b>Prior-Year Adjustments</b>		0	0	0	0
<b>Attendance FTES</b>		19,287	16,784	20,417	19,872
Quarter		For the same quarter to each fiscal year (FY) specified			
		FY00-01	FY01-02	FY02-03	FY03-04
<b>General Fund Cash Balance</b> (Excluding investments)		20,462,141	15,611,757	22,972,375	27,989,734

**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)	115,363,559	105,484,685	91.44
<b>Other Financing Source</b> (Objects 8900)	2,373,354	2,373,354	100.00
<b>General Fund Expenditures</b> (Objects 1000-6000)	114,335,597	100,410,558	87.82
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)	9,687,379	7,299,540	75.35

**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)

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.

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

---

**IV. Did the district have significant events for the quarter**(include incurrence of long-term debt, settlement of audit citations or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.) Yes  No   
If yes, list events and their financial ramifications.(Include additional pages of explanation if needed.)

---

**V. Does the district have significant fiscal problems that must be addressed this year?** Yes  No   
**Next year?** Yes  No  If yes, what are the problems and what actions will be taken?  
(Include additional pages of explanation if needed.)

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Print Certification

Back

**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY**

FOR THE QUARTER ENDING June 30, 2004

	GENERAL FUND	GENERAL RESTRICTED FUND	SELF- INSURANCE FUND	CAPITAL OUTLAY FUND	CHILD CARE FUND	STUDENT AID FUND	POST- RETIREMENT RESERVES
<b>Beg. Cash Balance in County Treasury</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>-</b>
<b>Cash inflow from operations:</b>							
Year-to-date Income	88,599,273.67	19,266,595.64	44,831,844.70	95,362,136.55	1,006,311.35	6,504,710.95	1,557,859.59
Accounts Receivable	(8,328,036.98)	(1,993,421.01)	(82,776.51)	(2,653,013.23)	(44,701.54)	9,614.18	(88,897.96)
Deferred Income	955,357.08	451,556.35		(125,609.07)	(9,422.85)	100,828.35	
Cash awaiting for deposit	(220,153.82)	110,426.17		123,660.12	(4,151.95)	(8,837.19)	
<b>Total Income</b>	<b>101,457,860.94</b>	<b>20,356,111.37</b>	<b>45,243,424.06</b>	<b>189,876,091.19</b>	<b>990,171.68</b>	<b>6,735,767.09</b>	<b>1,468,961.63</b>
<b>Cash outflow for operations:</b>							
Year to date expenditure	88,284,052.16	19,426,046.23	35,831,737.90	89,228,699.00	915,140.69	6,510,633.54	-
Advances / Prepaid	16,537.40	687.27		-	-		
Account Payable	(6,347,360.22)	(6,903,233.83)	65,730.00	(7,536,207.91)	(8,961.61)	95,364.30	-
<b>Cash Balance From Operations</b>	<b>19,504,631.60</b>	<b>7,832,611.70</b>	<b>9,345,956.16</b>	<b>108,183,600.10</b>	<b>83,992.60</b>	<b>129,769.25</b>	<b>1,468,961.63</b>
<b>Other Cash inflow</b>							
TRANS	20,300,000.00						
County Wired Transfer In							
<b>Beg. 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>Total Beg. Balance</b>	<b>1,294,576.02</b>			<b>5,000.00</b>			<b>17,599,543.75</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	90,151.07						192,441.05
County Pool - TRANS Bal.							
County Pool Balance	1,232,375.85						19,351,698.58
Special Bond				5,000.00			
C.O.P.	-		3,086,933.82	-			
<b>Y.T.D. Balance</b>	<b>1,322,526.92</b>		<b>3,086,933.82</b>	<b>5,000.00</b>			<b>19,544,139.63</b>
Net Cash changes from Investment	(27,950.90)		(3,086,933.82)	-			(1,944,595.88)
Net changes from unrealized gain / (loss)	607,031.79	73,409.38	18,710.27	407,273.95	1,184.14	3,520.67	475,634.25
Cash Balance in County Treasury	40,383,712.49	7,906,021.08	6,277,732.61	108,590,874.05	85,176.74	133,289.92	0.00
<b>Net Cash (Excluding TRANS)</b>	<b>20,083,712.49</b>	<b>7,906,021.08</b>	<b>6,277,732.61</b>	<b>108,590,874.05</b>	<b>85,176.74</b>	<b>133,289.92</b>	<b>0.00</b>

# Weekly Lottery Sales

2003-04 Resident FTES=	19,872	<b>Lottery Revenue Per FTES</b>	
2003-04 Non-resident FTES=	493	Recommended by State in Septemb	\$123.00
Total 03-04 FTES=	20,365	Budgeted by District in September	\$130.13
Based on Proj. Sales - Est Rev/FTES=	\$128.39	Current Estimate	\$128.39
Estimated Total Revenues for District=	\$2,614,662	Estimated Difference per FTES	(\$1.74)
Budgeted Revenues for District=	\$2,650,000	Estimated Impact on District Revenu	(\$35,435)
Estimated Difference=	(\$35,338)		

**Last year's  
average per  
week was  
\$54.56**

< ----- ( in million: ----- ) ----- >

Week of:	Scratch	Lotto	Daily 3	Fant. V	Hot Spot	Daily Derby	Total	Cum. Total	Avg/Week	Actual or Projected Avg/Week	Projected Cum Total
Jul-05-03	20.5	12.95	2.00	2.77	2.82	0.18	41.22	41.22	41.22	41.22	41.22
Jul-12-03	23.6	15.05	2.30	2.86	3.23	0.21	47.25	88.47	44.24	44.24	88.47
Jul-19-03	23.3	17.25	2.23	3.21	3.12	0.21	49.32	137.79	45.93	45.93	137.79
Jul-26-03	23.3	22.59	2.19	2.90	3.06	0.22	54.26	192.05	48.01	48.01	192.05
Aug-02-03	23.2	35.27	2.25	2.80	3.09	0.19	66.80	258.85	51.77	51.77	258.85
Aug-09-03	24.7	69.39	2.30	3.21	3.11	0.15	102.86	361.71	60.29	60.29	361.71
Aug-16-03	23.4	14.45	2.21	3.22	3.06	0.15	46.49	408.20	58.31	58.31	408.20
Aug-23-03	23.0	17.25	2.22	3.38	2.96	0.15	48.96	457.16	57.15	57.15	457.16
Aug-30-03	22.7	22.17	2.29	3.33	3.06	0.15	53.70	510.86	56.76	56.76	510.86
Sep-06-03	23.2	28.14	2.35	3.00	3.09	0.14	59.92	570.78	57.08	57.08	570.78
Sep-13-03	22.6	25.49	2.32	3.89	3.14	0.14	57.58	628.36	57.12	57.12	628.36
Sep-20-03	22.3	16.07	2.29	3.63	2.98	0.14	47.41	675.77	56.31	56.31	675.77
Sep-27-03	21.7	18.57	2.27	2.92	2.91	0.15	48.52	724.29	55.71	55.71	724.29
Oct-04-03	22.1	23.11	2.36	3.02	2.96	0.16	53.71	778.00	55.57	55.57	778.00
Oct-11-03	23.1	30.45	2.36	3.25	2.98	0.16	62.30	840.30	56.02	56.02	840.30
Oct-18-03	23.0	43.43	2.25	3.56	2.94	0.16	75.34	915.64	57.23	57.23	915.64
Oct-25-03	22.8	48.02	2.20	2.93	2.87	0.16	78.98	994.62	58.51	58.51	994.62
Nov-01-03	21.4	15.93	2.28	3.46	2.88	0.17	46.12	1,040.74	57.82	57.82	1,040.74
Nov-08-03	24.0	19.52	2.36	3.42	3.02	0.16	52.48	1,093.22	57.54	57.54	1,093.22
Nov-15-03	23.1	23.64	2.28	3.02	2.93	0.14	55.11	1,148.33	57.42	57.42	1,148.33
Nov-22-03	23.2	21.15	2.28	2.92	2.96	0.13	52.64	1,200.97	57.19	57.19	1,200.97
Nov-29-03	21.9	14.23	2.25	2.90	3.00	0.13	44.41	1,245.38	56.61	56.61	1,245.38
Dec-06-03	24.7	17.05	2.46	2.85	3.08	0.14	50.28	1,295.66	56.33	56.33	1,295.66
Dec-13-03	23.6	20.06	2.39	2.93	3.00	0.14	52.12	1,347.78	56.16	56.16	1,347.78
Dec-20-03	23.4	24.31	2.39	3.01	3.13	0.14	56.38	1,404.16	56.17	56.17	1,404.16
Dec-27-03	22.2	31.69	2.26	2.87	3.14	0.14	62.30	1,466.46	56.40	56.40	1,466.46
Jan-03-04	24.2	51.2	2.35	3.36	3.32	0.15	84.58	1,551.04	57.45	57.45	1,551.04
Jan-10-04	26.5	16.68	2.40	3.26	3.15	0.16	52.15	1,603.19	57.26	57.26	1,603.19
Jan-17-04	25.6	16.46	2.39	3.37	2.83	0.16	50.81	1,654.00	57.03	57.03	1,654.00
Jan-24-04	24.6	17.29	2.35	3.03	3.30	0.17	50.74	1,704.74	56.82	56.82	1,704.74
Jan-31-04	25.5	14.56	2.43	3.69	3.19	0.17	49.54	1,754.28	56.59	56.59	1,754.28
Feb-07-04	28.8	14.94	2.56	3.13	3.32	0.19	52.94	1,807.22	56.48	56.48	1,807.22
Feb-14-04	29.2	16.06	2.51	2.89	3.34	0.20	54.20	1,861.42	56.41	56.41	1,861.42
Feb-21-04	26.0	18.42	2.29	2.95	2.94	0.20	52.80	1,914.22	56.30	56.30	1,914.22
Feb-28-04	25.6	22.43	2.49	3.30	3.35	0.22	57.39	1,971.61	56.33	56.33	1,971.61
Mar-06-04	28.7	21.75	2.63	3.50	3.06	0.18	59.82	2,031.43	56.43	56.43	2,031.43
Mar-13-04	25.7	16.53	2.57	2.94	3.34	0.15	51.23	2,082.66	56.29	56.29	2,082.66
Mar-20-04	24.8	19.35	2.53	3.39	3.28	0.15	53.50	2,136.16	56.21	56.21	2,136.16
Mar-27-04	24.4	23.11	2.49	3.52	3.36	0.15	57.03	2,193.19	56.24	56.24	2,193.19
Apr-03-04	25.09	30.95	2.59	3.87	3.86	0.16	66.52	2,259.71	56.49	56.49	2,259.71
Apr-10-04	26.4	27.37	2.56	3.02	3.86	0.14	63.35	2,323.06	56.66	56.66	2,323.06
Apr-17-04	25.1	16.70	2.54	2.98	4.06	0.14	51.52	2,374.58	56.54	56.54	2,374.58
Apr-24-04	24.5	20.03	2.47	3.16	4.01	0.15	54.32	2,428.90	56.49	56.49	2,428.90

# Weekly Lottery Sales

2003-04 Resident FTES=	19,872	<b>Lottery Revenue Per FTES</b>	
2003-04 Non-resident FTES=	493	Recommended by State in Septemb	\$123.00
Total 03-04 FTES=	20,365	Budgeted by District in September	\$130.13
Based on Proj. Sales - Est Rev/FTES=	\$128.39	Current Estimate	\$128.39
Estimated Total Revenues for District=	\$2,614,662	Estimated Difference per FTES	(\$1.74)
Budgeted Revenues for District=	\$2,650,000	Estimated Impact on District Revent	(\$35,435)
Estimated Difference=	(\$35,338)		

**Last year's  
average per  
week was  
\$54.56**

< ----- ( in million: ----- ) ----- >

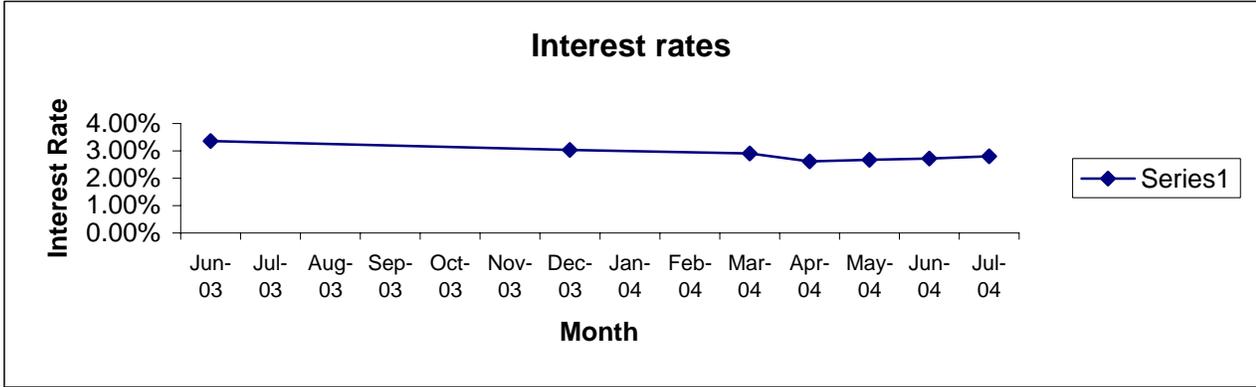
Week of:	Scratch	Lotto	Daily 3	Fant. V	Hot Spot	Daily Derby	Total	Cum. Total	Avg/Week	Actual or Projected Avg/Week	Projected Cum Total
May-01-04	23.9	14.29	2.47	3.17	3.51	0.15	47.49	2,476.39	56.28	56.28	2,476.39
May-08-04	25.8	14.84	2.54	2.98	3.51	0.16	49.83	2,526.22	56.14	56.14	2,526.22
May-15-04	25.6	17.08	2.52	2.93	3.40	0.17	51.70	2,577.92	56.04	56.04	2,577.92
May-22-04	24.9	17.05	2.65	3.17	3.41	0.17	51.35	2,629.27	55.94	55.94	2,629.27
May-29-04	25.8	14.70	2.60	3.29	3.38	0.18	49.95	2,679.22	55.82	55.82	2,679.22
Jun-05-04	31.8	16.37	2.56	2.98	3.38	0.18	57.27	2,736.49	55.85	55.85	2,736.49
Jun-12-04	32.9	18.23	2.50	3.15	3.27	0.19	60.24	2,796.73	55.93	55.93	2,796.73
Jun-19-04	32.8	22.89	2.43	3.36	3.20	0.19	64.87	2,861.60	56.11	56.11	2,861.60
Jun-26-04	32.2	14.30	2.40	3.59	3.13	0.20	55.82	2,852.55	54.86	54.86	2,852.55
Jun-27-04(4	18.7	7.88	1.01	1.25	1.24	0.09	30.17	2,891.77	54.56	54.56	2,891.77

**Last year's total sales  
were \$2,892 million.**

[aschoellkopf@calottery.com](mailto:aschoellkopf@calottery.com)

# County Treasurer Report of Pool Investments and Earnings

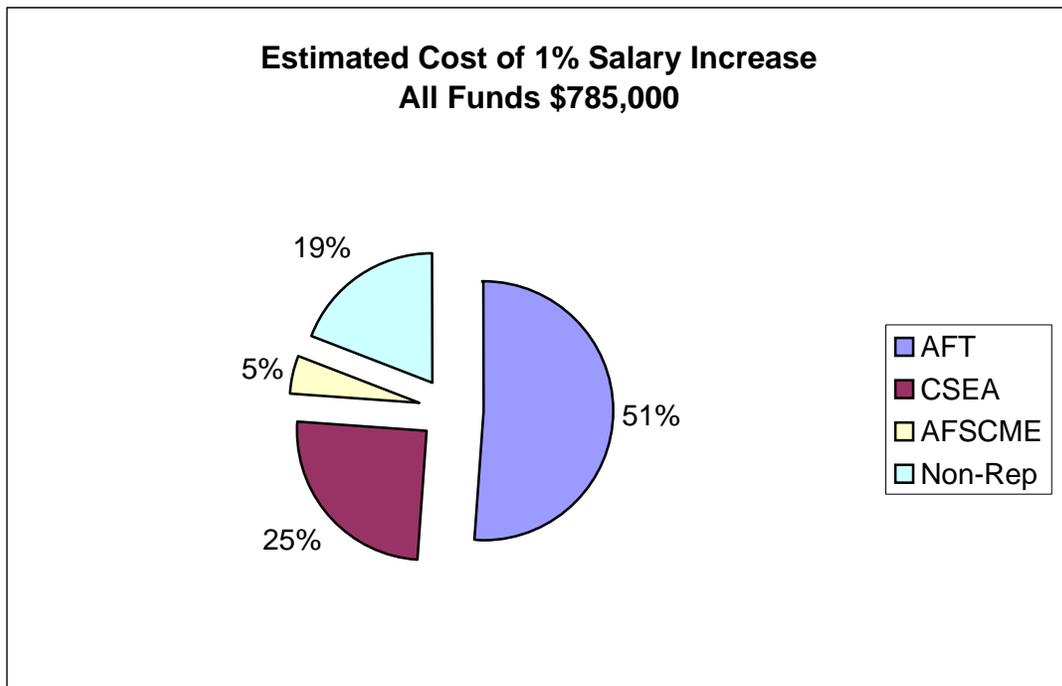
2003-04



## Estimated Cost of 1% Compensation Increase for 04-05

As of 8-19-04

	<b>04-05 Salary</b>	<b>Benefits</b>	<b>Total</b>	<b>Cost of 1%</b>
<b>AFT-Reg</b>	24,459,231	5,418,976	29,878,206	298,782
<b>AFT-Hourly</b>	9,026,648	1,156,314	10,182,962	101,830
				<b>400,612</b>
<b>CSEA</b>	14,476,201	5,260,087	19,736,289	<b>197,363</b>
<b>AFSCME</b>	2,677,245	1,062,010	3,739,255	<b>37,393</b>
<b>Non-Represented</b>				
<b>Executives</b>	830,970	163,447	994,417	9,944
<b>Managers</b>	4,687,642	1,072,863	5,760,505	57,605
<b>Supervisors</b>	6,062,984	1,850,308	7,913,292	79,133
<b>Confidentials</b>	215,529	72,572	288,101	2,881
				<b>149,563</b>
<b>Total</b>				<b>784,930</b>



**BUDGET GLOSSARY**

(Updated 8/04)

**Abatement** - The return of part or all of an item of income or expenditure to its source.

**Academic employee** - A district employee who is required to meet minimum academic standards as a condition of employment.

**Account code** - A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

**Accounting** - (a) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (b) The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

**Accounting period** - Any period of time at the end of which a district determines its financial position and results of operations.

**Accounting procedures** - All processes that identify, record, classify, and summarize financial information to produce reports and to provide internal control.

**Accounting system** - The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

**Accounts payable** - A short-term liability account reflecting amounts due to others for good and services received prior to the end of an accounting period (includes amounts billed but not paid).

**Accounts receivable** - An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

**Accrual basis** - The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flow. Contrast with Cash Basis.

**Activity** - A set of institutional functions or operations related to an academic discipline or a grouping of services.

**Actuarial basis** - A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life.

**Agency Fund** - A fund used to account for assets held by a governmental unit as agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by the county for a college district.

**Allocation** - Division or distribution of resources according to a predetermined plan.

**Amortization** - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Annual Appropriation Limit** - (Gann Limit) In California all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable (Article XIII-B of the State Constitution).

**Apportionment** - Allocation of State or Federal aid, district taxes, or other moneys to community college districts or other governmental units.

**Appropriation** - A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**Appropriation for contingencies (formerly termed Undistributed Reserve)** - That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year. In 1988, the District established guidelines for the maintenance of this account: between 3.5% and 5% but not less than \$1,500,000. For the past several years, the District's appropriation for contingency has been set at 4% of estimated annual income.

**Appropriation ledger** - A set of accounts for amounts allocated or budgeted. Such accounts usually show the amount originally appropriated, transfers to or from other accounts, amounts charged against the appropriation, the encumbrances, the unencumbered balance, and other related information.

**Arbitrage** – Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed valuation** - Value placed upon personal and real property by a governmental unit as a basis for levying taxes.

**Assessment** - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**Assessment roll** - In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

**Assets** - A probable future economic benefit

obtained or controlled by an entity as a result of past transactions or events.

**Associated Students Fund** - The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys raised by any student body or student organization using the name of the college (ECS 76065).

**Audit** - An examination of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the District is usually a financial statement examination and compliance review.

**Average Daily Attendance (ADA)** - The student workload unit formerly used as the basis for computation of State support for California community colleges. One ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-time Equivalent Students (FTES).

**Balance sheet** - A basic financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

**Banner** - The name of educational software licensed through Sungard SCT Corporation. The District's administrative software which maintains financial, student, personnel, financial aid, human resources and purchasing records.

**Basic Skills** – This program provides funding for pre-collegiate courses to correct skills deficiency. Districts can get additional funding for Basic Skills enrollment only when the total District enrollment exceeds their regular funded enrollment “cap.”

**Board Financial Assistance Program – BFAP** –

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

**Bond** - Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

**Bookstore Fund** - The fund designated to account for operation of the college store.

**Budget** - A plan of financial operation for a given period or specified purposes consisting of an estimate of expenditures and the proposed means of financing them.

**Budget and Accounting Manual (BAM)** - A document produced by the California Community Colleges Chancellor's Office that defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges. Periodically revised, the most current edition is effective July 1, 2000.

**Budget document** - The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, this is Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

**Budgetary control** - The management of business affairs in accordance with an approved plan of estimated income and expenditures.

**Budgeting** - The process of allocating available resources among potential activities to achieve the objectives of an organization.

**Cafeteria Fund** - The fund designated to account for food services.

**Capital outlay** - The acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction

of buildings, additions to buildings, remodeling of buildings, or equipment.

**Capital Outlay Projects Fund** - The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction of capital outlay items. A fund established under Capital Projects Funds as authorized under Education code 85441.

**Capital Projects Funds** - Category of funds in the Governmental Funds Group used to account for the acquisition or construction of capital outlay items.

**CARE** - Cooperative Agencies Resources for Education, established in 1982 to provide education support services to Extended Opportunity Programs and Services (EOPS) students who are welfare-dependent single parents with preschool-aged children. CARE provides academically high-risk students with educational support services, including supplemental counseling and advisement, peer support and networking with other single parents, and special classes and activities designed to enhance their personal development, self-esteem, parenting skills and employability.

**Cash** - An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

**Cash basis** - Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed (contrast with accrual basis).

**Certificates of Participation (COP)** - Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

**Chart of Accounts** - A systematic list of accounts applicable to a specific entity.

**Child Development Fund** - The fund designated to account for child development services.

**Classification** - Assignment of things into a system of categories.

**Classification by activity** - Categorization of district activities according to the unique function or purpose served.

**Clearing accounts** - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account (see also revolving cash account, prepaid expenses, and petty cash).

**Code** - (1) A distinguishing reference number or symbol. (2) A statement of the laws of a specific field; e.g., Educational Code (EC), Penal Code (PC), Civil Code (CC), Labor Code (LC), etc.

**Coding** - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. An example is the numbering of monthly recurring journal entries to indicate the month and the nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

**Community services** - Educational, cultural, and recreational services which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community services.

**Compensated absences** - Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

**Contingent liabilities** - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted

contracts. All contingent liabilities should be disclosed within the basic financial statements, including the notes thereto, when there is a reasonable possibility a loss may occur.

**Contracted services** - Services rendered by personnel who are not on the payroll of the college district, including all related expenses covered by the contract.

**Controlling account** - A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the subsidiary accounts.

**Cost** - The amount of money or other consideration exchanged for property or services. Cost may be incurred even before money is paid; that is, as soon as liability is incurred.

**Cost accounting** - That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

**Cost of Goods Sold** - The dollar amount incurred for materials, labor, etc., used in producing a good sold during the period. For example, amount paid for lumber, labor, or utilities used to manufacture a chair would be the cost of that item.

**Cost of living adjustment (COLA)** - A reflection of the percentage change of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, from the fourth calendar quarter of the prior year to the fourth calendar quarter of the latest available year rounded up to the next hundredth. Depending upon State funds, this index is used to compute a cost of living adjustment augmentation to community college districts. Most commonly used to refer to percentage adjustments on salary schedules, i.e., a 2.41% COLA.

**Current assets** - Assets that are available or can be

made readily available to pay for the cost of operations or to pay current liabilities.

**Current Expense of Education (CEE)** - EC §84362, CCR §59200 et seq. The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement sub object) for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded. (See 50 Percent Law.)

**Current liabilities** - Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

**Debt limit** - The maximum amount of bonded debt for which an entity may legally obligate itself.

**Debt service** - Expenditures for the retirement of principal and interest on long-term debt.

**Deferred charges** - Expenditures which are paid for prior to their occurrence. Examples include discounted bonds sold and prepaid expenses, such as insurance.

**Deferred income** - Revenue received prior to being earned such as bonds sold at a premium, advances received on Federal or State program grants, or registration fees received for a term in a subsequent fiscal year.

**Deficit** - (1) Excess of liabilities over assets. (2) The excess of expenditures or expenses over revenues during an accounting period.

**Depreciation** - Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is

charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Designated income** - Income received for a specific purpose.

**Direct activity charges** - Charges for goods or services that exclusively benefit the activity.

**Direct expenses or costs** - Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments. Direct expenses or costs differ from indirect expenses or costs in that the latter cannot be specifically traced and so must be allocated on some systematic and rational basis.

**Disabled Student Programs and Services (DSPS)** – The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer student to the community resources most appropriate to their needs.

**Drug-free Workplace** – All institutions receiving grants from any federal agency must certify that they will provide a drug-free workplace.

**Employee benefits** - Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement plans; (3) district share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

**Encumbrances** - Commitments related to unperformed (executory) contracts for goods and services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enrollment fees** - Imposed for the first time in 1984, a per-credit unit fee assessed all students enrolled in community colleges classes. Originally established at \$50 per semester for 6 or more credit units and \$5 per unit for less than 6 credit units, this required student fee is set by the State. The rate of \$18 per semester credit was increased to \$26 effective Fall, 2004.

**Enterprise Funds** - A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Entitlement** - An amount of money to which an entity has a right as determined by the granting or awarding party.

**Entry** - (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the financial books.

**Extended Opportunity Programs and Services (EOPS)** - Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

**Equalization** - State funding effort to provide funds to districts in an effort to minimize the revenue per FTES differences between districts based upon funds available for this purpose.

**ERAF (Educational Revenue Augmentation Fund)** - Implemented in 1992-93, ERAF legislation allows a portion of local property tax going to counties, cities and other local agencies to be redirected to educational agencies within that county.

**Estimated income** - Expected receipt or accruals of moneys from revenue or nonrevenue sources

during a given period.

**Expenditures** - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether or not cash has been paid out. Accounts kept on a cash basis include only actual cash disbursements.

**Expendable Trust Fund** - A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

**Expense of Education** - See Current Expense of Education.

**Expenses** - Outflow or other use of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operation.

**Fees** - Amounts collected from or paid to individuals or groups for services or for use of facilities.

**Fiduciary Funds Group** - A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

**Fifty (50) percent law** - A law (Education Code 84362) requiring districts to spend at least 50% of its current expense of education on the salaries and benefits of classroom instructors and instructional aides.

**Fiscal year** - For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can by agreement begin at any time and end one year later.

**Fiscally Independent/Fiscally Dependent** - A government agency is fiscally independent if it can (1) determine its budget without another

government having the substantial authority to approve and modify that budget, (2) levy taxes or set rates or charges without substantive approval by another agency and (3) issue bonded debt without substantive approval by another agency. A government agency is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government agency.

**Fixed assets** - Assets of a permanent character which have continuing value such as land, buildings, machinery, furniture, and equipment.

**Fixed costs** - Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

**Full-time Equivalent (FTE) Employees** - Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 37.5 hours per week; if several classified employees worked 450 hours in one week, the FTE conversion would be 450/37.5 or 12 FTE.

**Full-time Equivalent Students (FTES)** - One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of State support for California community colleges. Replaces ADA. (See form CCFS-320, "Apportionment Attendance Report.")

**Functional accounting** - A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund balance** - (1) The fund equity of Governmental Funds and Trust Funds; (2) the

difference between assets and liabilities within a fund.

**Fund group** - Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

**Gann Limit** - See Annual Appropriation Limit.

**General Fixed Asset Accounting Group (GFAAG)** - A self-balancing group of accounts set up to account for fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in Proprietary Funds or in Trust and Agency Funds.

**General Fund** - The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**General ledger** - A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the community college system. General ledger accounts may be kept for any group of items of receipts or expenditures.

**General Long-Term Debt Account Group (GLTDAG)** - A self-balancing group of accounts set up to account for the unmatured general long-term debt of a community college district that is expected to be repaid from governmental funds.

**General Obligation Bond** - A governmental debt instrument voted in by a minimum 2/3 vote (or 55% for a Prop 39 bond) and paid through an increase in property taxes.

**General Reserve** - An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and State funds become available.

**General Revenue** - An amount determined by the statewide allocation formula for each community college district to be its base revenue, the major source of revenue for general unrestricted purposes.

Components consist of property taxes, ERAF, 98% of enrollment fees, and State apportionment.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting.

**Gift** - Anything of value received from any source for which no repayment or service to the contributor is expected.

**Governmental accounting** - The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of a governmental entity.

**Governmental Accounting Standards Board (GASB)** - The authoritative accounting and financial reporting standard-setting body for governmental entities.

**Governmental Accounting Standards Board Statement No. 35 (GASB 35)** - An amendment of GASB Statement No. 34 that incorporates colleges and universities into the new financial reporting model for state and local governments mandated by GASB 34. The new requirements are intended to make annual reports more comprehensive and easier to understand and use.

**Governmental funds** - Grouping of funds used to account for activities directly related to an institution's educational objectives.

**Grants** - Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

**Imprest account** - An account into which a fixed amount of money is placed for the purpose of minor disbursements. As disbursements are made, a voucher is completed to record their date, amount, nature, and purpose. At periodic intervals, or when the money is completely expended, a report with substantiating vouchers is prepared and the account is replenished for the exact amount of the disbursements, and appropriate general ledger accounts are charged. The total of cash plus substantiating vouchers must at all times equal the

total fixed amount of money set aside in the imprest account. (See petty cash and revolving cash account.)

**Income** - A term used in proprietary fund-type accounting to represent (1) revenues, (2) the excess of revenues over expenditures.

**Indirect expense or costs** - Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

**Interfund accounts** - Accounts in which transactions between funds are reflected.

**Interfund transfers** - Money that is taken from one fund and added to another fund without an expectation of repayment.

**Internal Service Funds** - A subgroup of the Proprietary Funds Group used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments within or outside the community college district.

**Intrabudget transfers** - Amounts transferred from one appropriation account to another within the same fund.

**Intrafund transfer** - The transfer of moneys within a fund of the district.

**Inventory** - A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

**Investments** - Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes fixed assets used in governmental operations.

**Journal** - Any accounting records in which financial transactions of an entity are formally

recorded for the first time, e.g., the cash receipts book, check register, and journal voucher.

**LEA** – Local Educational Agency.

**Ledger** - A group of accounts in which are recorded the financial transactions of a governmental unit or other organization. (See also General ledger and Appropriation ledger.)

**Liabilities** - Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Loan-to-Own Program** - Begun in 1997, the Loan-to-Own program provides a means of financing a computer purchase by employees of the District. Based upon the premise that personally accessible computer use will enhance the technological abilities of our employees and thus have a direct benefit to the District, repayment of these loans are through payroll deduction. The program was the result of a recommendation from the District Instructional Technology Council (DITC) in cooperation with the District Bookstores.

**Lottery** - Funds derived from State lottery sales that began in 1985. Approximately 34% must be distributed to public schools and colleges. Allocation is based upon prior year resident and non-resident attendance.

**Modified accrual basis** - (modified cash basis). Any method of accounting that combines the concepts of cash basis accounting with those of accrual accounting. Under the modified accrual basis those items of revenue for which a valid receivable can be recorded in advance of their due date, such as property taxes, should be recognized on the accrual basis; all other revenue items are recognized on the cash basis because the time of collection generally coincides with the determination of the amounts.

**Nonexpendable Trust Fund** - A Trust Fund, the principal of which may not be expended. Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds.

**Nonrevenue receipts** - Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most nonrevenue receipts.

**Object** - Expenditure classification category of an item or a service purchased.

**Obligations** - Amounts that an entity may be legally required to pay out of its resources. Included are not only actual liabilities but also unliquidated encumbrances. (See Liabilities.)

**Partnership for Excellence** - (Section 84754 of the Education Code) State program in support of community colleges approved as part of the 1998-99 State Budget within SB 1564, the major education trailer bill. This is a mutual commitment by the State and the community college system to significantly expand the contribution of the community colleges to the social and economic success of California. It is structured in phases, with substantial financial investment by the State in exchange for a credible commitment from the system to specific student and performance outcomes. Funded at \$100,000,000 during 1998-99, goals and measures were finalized by the State and Board of Governors in late Fall 1998. Originally proposed as a three-year program funded at an increased level of double the prior year (\$100M, \$200M, \$300M), the second year of funding, 1999-2000, provided an augmentation to the original \$100M of only \$45M—this due to a change of Governor that year. Funding for 2000-01 was \$155M, which met the original funding plan proposed three years ago. These funds continued for 2001-02 with no COLA adjustment. The amount was reduced by about \$6.5M in 2002-03, reduced to \$225M in 2003-2004 and reduced to \$193.6M in 2004-05 and folded into the base apportionment as well.

**PERB** - Public Employment Relations Board, established to regulate collective bargaining between school districts and employees. Formerly called EERB.

**PERS** - The Public Employee Retirement System, a State program utilized primarily for non-academic employees.

**Petty cash** - A sum of money set aside for the purpose of immediate payments of small accounts for which the issuance of a formal voucher and check would be too expensive and time-consuming. (See also imprest account and revolving cash account).

**Position control** - A software tool that provides tracking and maintenance of human resource information including employees, salaries, benefits, salary budgets, etc.

**Posting** - The act of recording in an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

**Prepaid expenses** - Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

**Prior Years' Taxes** - Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

**Procurement card** - Begun by the District in 1995, the use of procurement cards has provided an alternative method for purchasing and paying for small dollar transactions within prescribed limitations. This is an alternative to the use of petty cash or purchase orders.

**Program** - Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

**Program accounting** - A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

**Program-based funding** - Implemented in 1991 as

a result of AB 1725 (enacted in 1988), a State method of calculating base revenue for community college districts on multiple workload measures, incorporating economy of scale factor for small districts and small colleges, and establishing standards and corresponding funding specified levels to achieve standards. This is not a spending formula.

**Program costs** - Costs incurred and allocated by program rather than by organization or by fund.

**Property tax rate** - See Tax rate.

**Proprietary Funds Group** - A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

**Proration** - Allocation of expenditures or income from a single source to two or more accounts to show the correct distribution of charges or income.

**Protested (impounded) taxes** - Tax money paid under protest and held by the county auditor pending settlement of the protest.

**Purchase order** - A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of same.

**Real property** - Property consisting of land, buildings, minerals, timber, landscaping, and related improvements.

**Rebate** - Abatement or refund which represents the return of all or part of a payment.

**Reclassification** - Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Requisition** - A document submitted initiating a purchase order to secure specified articles or services.

**Reserve** - An amount set aside to provide for

estimated future expenditures or losses, for working capital, or for other specified purposes.

**Reserve for Encumbrances** - The segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

**Resources** - All assets owned including land, buildings, cash, estimated income not realized and, in certain funds, bonds authorized but unissued.

**Restricted accounts** - Cash and/or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

**Revenue** - Increase in net assets from other than expense or expenditure refunds or other financing sources.

**Revolving cash account** - A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures which are summarized and charged to proper account classifications.

**Sales and use tax** - A tax imposed upon the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the State, but intended for use in the State.

**Schedules** - Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

**Scholarship and Loan Fund** - The fund designated to account for moneys received and disbursed for scholarships, grants-in-aid, and loans to students.

**Secured roll** - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor plus the value of the property of public utilities as determined by the State Board of Equalization.

**Self-insurance Fund** - An Internal Service Fund designated to account for income and expenditures of self-insurance programs.

**Shared revenue** - Revenue collected by one governmental unit but shared (usually in proportion to the amount collected) with another unit of government or class of governments.

**Site** - Land which has been acquired or is in the process of being acquired.

**Special Populations** - Used to identify individuals with the same or similar characteristics. Commonly used in connection with categorical funding sources to identify eligible recipients. More specific information about certain categories of special populations may be obtained with the assistance of college staff working in those program areas.

**Special Revenue Funds** - A category of funds used to account for proceeds of specific legally restricted revenue for and generated from activities not directly related to the educational program of the college.

**Stability** - Funds provided by the State Chancellor's Office to districts affected by a decline in the number of students to spread out the resulting loss of base revenue. These funds used to be available over a three-year period but are now only available for the year in which the decline occurs.

**Statements** - Formal written presentations that provide financial information. The term includes exhibits, schedules, and written reports.

**State School Fund-Section B** - Moneys appropriated by the Legislature for distribution to community college districts.

**Stores** - (1) A system that enables supplies to be purchased in large quantities and charged to an asset account. The supplies are charged to the department when distributed. (2) The stockpiling of large amounts of supplies usually in a warehouse for future uses. (3) Large quantities of supplies in

storage. The long-standing District Stores program was eliminated in 1996 with the incorporation of the purchase and distribution of stores items through the District bookstores as well as several arrangements with local suppliers.

**STRS** - State Teachers Retirement System, a State program for academic employees.

**Student Body Fund** - A fund to control the receipts and disbursements for student association activities.

**Student Financial Aid Fund** - The fund designated to account for the deposit and payment of student financial aid including grants and loans or other moneys intended for similar purposes and excluding administrative costs.

Federal Aid:

Pell Grants

SEOG – Supplemental Educational Opportunity Grant

Perkins

State Aid:

EOPS

Cal Grant

**Subsidiary account** - A related account that supports in detail the debit and credit summaries recorded in a controlling account.

**Subsidiary ledger** - A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

**Subvention** - A grant or provision of assistance or financial support, usually from a one government unit to a subordinate jurisdiction.

**Summary** - Consolidation of like items for accounting purposes.

**Supplanting** - Use of one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

**Supply** - A material item of an expendable nature that is consumed, wears out, or deteriorates in use;

or one that loses its identity through fabrication or incorporation into a different but more complex unit or substance.

**Tax liens** - Claims by governmental units upon properties for which taxes levied remain unpaid.

**Tax rate** - The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

**Tax rate limit** - The maximum rate of tax that a governmental unit may levy.

**Tax redemption** - Proceeds from the sale of tax-delinquent property.

**Tax relief subventions** - Amounts received to compensate community colleges for revenues lost due to tax exemptions, such as that for business inventory or owner-occupied property.

**Tax Revenue Anticipation Notes (TRAN)** - Instruments issued to secure short-term moneys borrowed in expectation of collection of taxes. The District participates in the TRAN program to alleviate cash flow problems caused by the non-receipt of State apportionment funding which is provided on a monthly formula basis. San Mateo's general revenue is fully met by local taxes, ERAF, and student enrollment fees, and therefore no State apportionment is received. The major source of District revenue is through taxes which are credited to the District's account twice a year. TRAN assists with necessary cash flow during off months.

**Tax roll** - A list showing the amount of taxes levied against each taxpayer or property.

**Taxes** - Compulsory charges levied within its boundaries by a governmental unit against the income or property of persons, natural or corporate, to support its activities for the common benefit.

**Taxes Receivable** - An asset account representing the collected portion of taxes not yet apportioned to an entity at the close of the fiscal year.

**TOPS** – Taxonomy of Programs and Services. Districts are required for State purposes to report the expenditures by categories identified in the

CCFS 311. The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

**Trial Balance** - A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the total of the debit and credit columns are equal or if their net balance agrees with a controlling account, the ledgers from which the figures are taken are said to be "in balance."

**Trust Fund** - A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

**Tuition** - An amount charged for instructional services provided to a student. The current 2004-05 rate charged by the District for resident students is \$26 per unit and for non-resident students an additional \$170 per unit.

**Unencumbered balance** - That portion of an appropriation or allotment not yet expended or obligated.

**Unrealized gains and losses**

Some short-term investments in securities are actively managed; frequent purchases and sales generally are made with the objective of generating profits on short-term differences in price. Based upon the change in fair market value of these investments, an adjusting entry is made to the income statement recognizing the change (gain/loss) in order to report the current fair market value. For the District, this entry is made at year-end based upon the investment portfolio as

of June 30.

**Unrealized income** - (1) Estimated income less income received to date; (2) the estimated income for the remainder of the fiscal year.

**Unsecured roll** - Assessed value of personal property other than secured property.

**Variable costs** - Costs that fluctuate directly with enrollment or volume of business, as opposed to fixed costs.

**Vocational and Applied Technology Education Act of 1990 (VATEA)** - Federal act which provides funds for special studies, demonstration projects, and supplemental services to special populations. Refer to the following publications for more specific information:

1. California State Plan for Carl D. Perkins Vocational and Applied Technology Education Act Funds, 1991-1994

2. Guidelines for Application/Plan, Request/Claim for Funds and Program Evaluation, Carl D. Perkins Vocational and Applied Technology Education Act of 1990

3. Federal Register, Volume 57, Number 58, August 14, 1992

**Voucher** - Any document that supports or verifies a certain financial transaction, usually indicating the account in which it is to be recorded.

**Warrant** - A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not be negotiable.

**Withhold** - Money deducted from an amount payable to an employee or a business (e.g., Federal and State income taxes withheld from employee payroll checks and, by contract agreement, the amount retained until final inspection and acceptance on construction projects).